

Time: 2 1/2 Hours

SUBJECT: SUBJECT: IT in Accountancy- II

Total Marks: 75

Note: All questions are compulsory

Q1.A. Select one correct option formats the following and re-write the sentence. (Any 08) (08)

1. \_\_\_\_\_ Process is to support the core business.  
(a) Supporting (b) Operational (c) Nature
2. \_\_\_\_\_ BPM framework deals with design and development of business processes and focused on technology and reuse.  
(a) Horizontal (b) vertical (c) Full Service
3. When the process becomes too complex or inefficient and optimization is not fetching the desired output \_\_\_\_\_ is recommended.  
(a) Optimization (b) Re-engineering (c) Design
4. \_\_\_\_\_ reporting is reporting on what should have not happen and how to address it.  
(a) Payroll (b) Exception (c) Statutory
5. An important consideration before sourcing accounting software is \_\_\_\_\_.  
(a) Portability (b) Flexibility (c) Sustainability
6. The most important source of internal data is the \_\_\_\_\_.  
(a) Database (b) TPS (c) ESS
7. A \_\_\_\_\_ professional's duties are more on the technical side.  
(a) MIS (b) GIS (c) CIS
8. An MIS student should have both \_\_\_\_\_ and \_\_\_\_\_.  
(a) Management and I.T. (b) Management and business (c) I.T. and Business
9. EDP control includes \_\_\_\_\_.  
(a) Security Control (b) Viewing Control (c) Performance Control
10. \_\_\_\_\_ Risk is the material error exits that will not be prevented or detected in a timely manner by the internal control systems.  
(a) Control Risk (b) detection risk (c) Inherent Risk

Q1.B. State weather the following sentences are true or false. (Any 07) (07)

1. Check digit verification process uses algorithms to ensure that data input is accurate.
2. IT auditor should look for is where in the process is there a potential for compromise of confidentiality, integrity or availability.
3. Demand reports are the answer provided by the system to specific queries raised by the marketing decision makers.
4. MIS provides timely information.
5. Batch processing is records are updated as transaction happen.
6. Data duplication is avoided in computerized accounting system.
7. BPM should not bring fears of jobs cuts.
8. Resource management is not the advantage of BPM.
9. Computerized accounting is more efficient and cost effective than paper based accounting.
10. Accounting management and technology management are two among the ten business core processes.

Q2. A. Define Business process and Explain business process flow in purchase and sales. (15)

OR

Q2. B. Explain various Principle of BPM. (08)

C. Classify and explain the various business process activities. (07)

Q3. A. Explain creating company in tally and explain with one proper examples of passing ledger entry. (15)

OR

Q3. B. Explain advantage of computerized accounting system. (08)

C. Explain the component of computerized accounting system. (07)

Q4. A. Define MIS and explain the objective and role of MIS. (15)

OR

Q4. B. Explain the different role of MIS. (08)

C. Explain the characteristics of MIS. (07)

Q5. A. what is CIS environment and Explain the scope of audit in CIS environment? (08)

B. what are the impact of IT changes on business process? (07)

OR

Q5. C. Short notes. (Any three) (15)

1. Types of business process.
2. BPM lifecycles
3. Differentiate between manual and computerized accounting.
4. Marketing management information system.
5. Audit software.

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Note: All questions are compulsory

Q1.A. Select one correct option format the following and re-write the sentence.

(08)

1. \_\_\_\_\_ is a supporting process.  
(a) Develop product (b) HR system (c) Set direction
2. A business process flow is composed of \_\_\_\_\_.  
(a) Process (b) Stages (c) Department
3. BPM life cycle includes \_\_\_\_\_.  
(a) Optimization (b) Workflows (c) requirements gathering
4. A \_\_\_\_\_ provides the description and reason for starting an BPM initiative to articulate align with VSSP.  
(a) Business Process (b) Business case (c) Business strategy
5. A computerized accounting system also allows \_\_\_\_\_ of stored information.  
(a) Graph (b) Analysis (c) Viewing
6. \_\_\_\_\_ defines the structure of accounting.  
(a) Accounting Framework (b) Accounting Laws (c) Accounting methods
7. \_\_\_\_\_ is the collection of organized data which plays a vital role for decision making.  
(a) Data (b) Information (c) Knowledge
8. CAAT stands for \_\_\_\_\_.  
(a) Computer Assisted Auditing techniques (b) Computer Added Audio Techniques (c) Computer Audio Added Techniques
9. \_\_\_\_\_ is the type of system audit.  
(a) Real Audit (b) Compliance Audit (c) Green Audit
10. A \_\_\_\_\_ professional's duties are more on the technical side.  
(a) MIS (b) GIS (c) CIS

Q1.B. State weather the following sentences are true or false.

(07)

1. Manufacturing is not a business process.
2. Operational activities have direct contact with customer.
3. Date duplication is avoided in computerized accounting system.
4. GST return calculation automation does not exist computerized accounting system.
5. Querying is not possible in computerized accounting system.
6. MIS does not produce hard copy or soft copy reports.
7. Product pricing involves determining retail, wholesale and discount price on a product.
8. CISA stands for Certified Information Systems audience.
9. An importance management information system characteristic is the ability to adapt to change in your company.
10. GIS stand for geographic information system.

Q2. A. Define Business process and Explain business process flow in purchase. (08)

B. Classify and explain the various business process activities. (07)

OR

Q2. C. Explain various Principle of BPM. (15)

Q3. A. Explain creating company in tally. (08)

B. Explain the component of computerized accounting system. (07)

OR

Q3. C. Explain advantage of computerized accounting system. (08)

D. Explain the limitations of computerized accounting system. (07)

Q4. A. Define MIS and explain the objective of MIS. (08)

B. Explain the characteristics of MIS. (07)

OR

Q4. C. Explain the different role of MIS. (08)

D. Explain the role of MIS in HRM. (07)

Q5. A. Explain the scope of audit in CIS environment. (08)

B. Explain the various risk found in audit. (07)

OR

Q5.C. Short notes. (Any three) (15)

1. Business process Life-Cycle.
2. Types of accounting software.
3. Types of Management Information System.
4. Transaction Processing Systems
5. Cloud Computing.

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Note: All questions are compulsory

Q1. A. Select one correct option formats the following and re-writes the sentence. (Any 08) (08)

1. Concept of business process was done by \_\_\_\_\_.  
(a) Adam Smith (b) Henri Fayol (c) Adam D'souza.
2. \_\_\_\_\_ is a secondary process.  
(a) Management process (b) Operational process (c) supporting process
3. A computerized accounting system also allows \_\_\_\_\_ of stored information.  
(a) Graph (b) Analysis (c) Viewing
4. \_\_\_\_\_ defines the structure of accounting.  
(a) Accounting Framework (b) Accounting laws (c) accounting Methods
5. \_\_\_\_\_ is for cash and bank related entries.  
(a) Payment (b) Receipt (c) Contra
6. DSS stands for \_\_\_\_\_.  
(a) Delivery Support System (b) Decision Supplement System (c) Decision Support system.
7. Tactical decisions are taken by \_\_\_\_\_.  
(a) EIS (b) MIS (c) TPS
8. \_\_\_\_\_ is the type of system audit.  
(a) Real Audit (b) Compliance Audit (c) Green audit
9. EDP control includes \_\_\_\_\_.  
(a) Security Control (b) Viewing Control (c) Performance Control
10. BIA is \_\_\_\_\_.  
(a) Business Impact Analysis (b) Business Information Analysis (c) Business integral Analysis.

Q1. B. State weather the following sentences are true or false. (Any 07) (07)

1. Internal Control is controls are generally classified as preventive, detective or corrective.
2. Professional associations and organizations and government entities does not recognized the need for IT control and audit ability
3. AIS stand for artificial intelligent System.
4. Completion of project as per schedule is a problem of MIS.
5. The MIS help the middle management in long term planning.
6. Computerized accounting system does not enhance customer base.
7. Speed and Performance is one of the advantage of BPM.
8. Management dashboards can address the problems of visibility and bottlenecks.
9. Product knowledge is important in sales process.
10. BPM must create Value.

- Q2. A. Define Business process and Explain business process flow of sales. (08)  
B. Explains the challenges related to business process. (07)

OR

Q2. C. Explain various Principle of BPM. (15)

- Q3. A. Explain creating company in tally and explain with one proper examples of passing purchase, sales voucher. (15)

OR

Q3. C. Explain limitations of computerized accounting system. (08)

D. Explain the component of computerized accounting system. (07)

- Q4. A. Define MIS and explain the objective and characteristics of MIS. (15)

OR

Q4. C. Explain the different role of MIS. (08)

D. Explain the types of MIS. (07)

- Q5. A. what is CIS environment and Explain the scope of audit in CIS environment? (08)

B. Explain the auditing approach in CIS environment? (07)

OR

Q5. C. Short notes. (Any three) (15).

1. Audit software
2. Management information system
3. Advantage of using computer within Accounting.
4. Classification of Business Process
5. Total Quality Management.

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Note: All questions are compulsory

Q.1. A. Fill in the blanks. (Any 08)

(08)

1. \_\_\_\_\_ refers to power of manager to take organizational decision.  
( Authority, Responsibility, Discipline)
2. \_\_\_\_\_ is an art of getting things through people.  
(Planning, Organizing, Management)
3. \_\_\_\_\_ refers to interlinking of activities.  
(Coordination, Direction, Planning)
4. \_\_\_\_\_ refers to reputation of the firm in the mind of its stakeholder.  
(Goodwill, Perception, Position)
5. \_\_\_\_\_ interview identifies the reason for an employee leaving the job.  
(Exit, Panel, Projective)
6. \_\_\_\_\_ is a process of choosing right person for the right job.  
(Selection, Training, Promotion)
7. \_\_\_\_\_ refers to recognition for the performance.  
(Appreciation, Transfer, Demotion)
8. \_\_\_\_\_ test judges specific talent of the candidate to handle the job.  
(Aptitude, Projective, Intelligence)
9. \_\_\_\_\_ refers to establishing goals and suitable course of action to achieve those goals.  
(Planning, Organizing, Controlling)
10. Division of work leads to \_\_\_\_\_.  
(Specialization, Direction, Order)

Q1. B. State whether True or False. (Any 07)

(07)

1. Lack of unity of command can create confusion in the organization.
2. A good plan acts as a work map.
3. Planning is link between past, present and future.
4. Authority should always be more than responsibility.
5. Centralization is always better than decentralization.
6. Promotion refers to sideways shift of an employee within an organization.
7. Several test can be conducted by the HR to select the right candidate in selection process.
8. Effective leads adopt situational leadership styles.
9. Directing is an art as well as science.
10. Planning is only applicable to business organization.

Q2. A. Define management and explain the significance of management.

(08)

B. explain function of management.

(07)

OR

Q2. C. What are the principle of management?

(15)

Q3.A. Enumerate the different types of decisions.

(15)

OR

- Q3. B. Enumerate the steps in the planning process (08)  
C. Define Planning and explain characteristics of planning. (07)
- Q4. A. Distinguish between centralization and decentralization (15)

OR

- Q4. B. Define Organizing and explain the significance of Organizing. (08)  
C. Define staffing and state its characteristics of staffing. (07)
- Q5. A. Explain different types of leadership styles. (08)  
B. What are the importance of directing? (07)

OR

- Q5. C. Short notes. (Any three) (15)
1. Unity of command.
  2. Merits of planning.
  3. Internal sources of recruitment.
  4. Situational style
  5. Importance of motivation

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Note: All questions are compulsory

Q1. A. State whether True or False. (Any 08) (08)

1. Management is all pervasive in nature.
2. Nowadays, managers adopt professional approach in business.
3. Planning is a continuous process.
4. Formal organization have a set of rules and regulations.
5. There are well defined goals in an informal organization.
6. Final interview obtain the basic information of the candidate applying for the job.
7. Interview and employment tests are synonymous.
8. Controlling is a process of monitoring actual performance and taking corrective measures.
9. Appreciation is a monetary incentive.
10. Job security is a non-monetary incentive.

Q1. B. Fill in the blanks. (Any 07) (07)

1. \_\_\_\_\_ refers to wages and salaries of the employees.  
(Remuneration, Delegation, Communication)
2. \_\_\_\_\_ takes place when an employee leaves the organization and joins elsewhere.  
(Labour turnover, Team work, Motivation)
3. \_\_\_\_\_ test find out the belief and attitude of the candidate towards a given situation.  
(Perception, Aptitude, Performance)
4. \_\_\_\_\_ treat identifies hobbies of the candidate applying for the job.  
(Interest, G.K., Perception)
5. Takes place when employees remain absent without prior permission.  
(Absenteeism, Wastage, Labour turnover)
6. Management is a \_\_\_\_\_ activity.  
(Individual, Group, Tangible)
7. \_\_\_\_\_ process transfer authority from one position to another in an organization.  
(Delegation, Communication, Planning)
8. \_\_\_\_\_ interview identifies the reason for an employee leaving the job.  
(Exit, Panel, Projective)
9. \_\_\_\_\_ obtain candidates information in respect of academic, work experience and reference.  
(Test, Application Bank, Screening)
10. \_\_\_\_\_ plans act as contingency plan.  
(Rigid, Alternate, Best)

Q2. A. Define management and explain the significance of management. (08)

B. Define management and explain function of management. (07)

OR

Q2. C. What are the principle of management? (08)

D. Explain objective of management. (07)

Q3. A. Define Planning and explain characteristics of planning. (08)

B. Enumerate the different types of decisions. (07)

OR

Q3. C. Enumerate the steps in the planning process (15)

Q4. A. Distinguish between centralization and decentralization (08)

B. Explain the merits and demerits of formal organizing. (07)

OR

Q4. C. Define Organizing and explain the significance of Organizing. (08)

D. Define staffing and state its characteristics of staffing. (07)

Q5. A Define Control and explain the steps in the Control Process. (08)

B. What are the characteristics of the Coordinating function? (07)

OR

Q5. C. Short notes. (Any three) (15)

1. Espirit de corps.
2. Planning premises.
3. Nature of informal organization.
4. Barriers related to organization.
5. Autocratic style

\*\*\*\*\*

Note: All questions are compulsory

Q1. A. Fill in the blanks. (Any 08)

(08)

1. Division of work leads to \_\_\_\_\_.  
(Specialization, Direction, Order)
2. \_\_\_\_\_ involve application and dedication on part of managers.  
(Direction, Discipline, dynamism)
3. Administrative skill are usually required at \_\_\_\_\_ level.  
(Top, Middle, Lower)
4. \_\_\_\_\_ interview is also called as one to one interview.  
(Individual, Group, Panel)
5. \_\_\_\_\_ organization is a network of personal, social relation existing in an organization.  
(Formal, Informal, Tall)
6. \_\_\_\_\_ refers to concentration of authority in the hand of top management.  
(Decentralization, Centralization, Departmentation)
7. Professional managers take \_\_\_\_\_ decision.  
(Proactive, Reactive, Alternate)
8. \_\_\_\_\_ refers to interlinking of activities.  
(Coordination, direction, Planning)
9. \_\_\_\_\_ interview has a planned last of question.  
(Structured, Unstructured, Informal)
10. \_\_\_\_\_ refers to filling of positions in an organization.  
(Staffing, Selecting, Recruitment)

Q1. B. State whether True or False. (Any 07)

(07)

1. Employees can be kept in temporary basis for a long time in an organization.
2. Planning demotivates personnel in an organization.
3. A plan must be simple and easy to understand.
4. Subordinates should be given freedom to come up with suggestion and ideas.
5. There must be place for everyone and everyone must be in his place in an organization.
6. Team work facilitates accomplishment of goal.
7. Staffing reduce efficiency of the firm.
8. Directing does not follow the chain of command.
9. Appreciation is a monetary incentive.
10. Transfer refers to upward movement of an employee within an organization.

Q2. A. Define management and explain the significance of management.

(08)

B. Explain objective of management.

(07)

OR

Q2. C. What are the principle of management? (15)

Q3. A. Define Planning and explain characteristics of planning. (08)

B. Explain merits and demerits of planning (07)

OR

Q3. C. Enumerate the steps in the planning process (08)

D. Enumerate the different types of decisions. (07)

Q4. A. Distinguish between centralization and decentralization (15)

OR

Q4. B. Define Organizing and explain the significance of Organizing. (08)

C. Explain the merits and demerits of formal organizing. (07)

Q5. A Define delegation and explain the process of delegation of authority. (08)

B. State the characteristics of the motivation for an Organization. (07)

OR

Q5. C. Short notes. (Any three) (15)

1. Level of management.

2. Steps of decision making.

3. Process of Organizing.

4. Product Departmentation.

5. Sources of recruitment.

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N.B. 1) Attempt all questions

2) Figures to right indicate full marks

**Q.1 (A) choose the correct answer and rewrite the statements. (Any eight) 8**

- 1) Research process starts with ----- (Literature survey, Selection of problem, Sampling)
- 2) Sample is a small representative of ----- (Whole, total, majority)
- 3) ..... Hypothesis. (Alternative, Null, Working)
- 4) Research design gives ----- to the researcher. (Money, Confidence, Direction)
- 5) Every statistical table must have a suitable..... (Title, Number, Date)
- 6) ..... Is designed for publication in a professional journal. (Interim report, summary report, Research article)
- 7) A ..... is a statement of fact and figures, prepared for the purpose of information and action. ( report, footnote, bibliography)
- 8) ----- research helps to solve practical problems. (applied, Basic, Descriptive)
- 9) The first section of research paper is..... (Abstract, introduction, Analysis)
- 10) ..... Data is also known as recorded data from published sources. (Secondary, primary, Tertiary)

**Q 1 B) State whether the following statements are true or false (any seven) 7**

- 1) The scientific research is objective and logical in nature.
- 2) Tabulation of data helps in analysis and interpretation of data.
- 3) Primary data helps in taking quick decisions based on research study.
- 4) Hypothesis must be conceptually clear.
- 5) Research design should be rigid in nature.
- 6) Literature review helps to provide good insight into the research problem.
- 7) Questionnaire is used to collect secondary data in research study.
- 8) The sample selection for research need not represent the universe.
- 9) Technical report is designed for executives.
- 10) The research report must be drafted in a personal style and format.

Q 2 a) Explain the importance of Research in accounting and finance. 7  
b) Define research design and steps of research design. 8

OR

Q 2 a) what are the sources of research problem? 8  
b) Explain survey method and types of survey method. 7

Q 3 a) Explain the steps in formulation of hypothesis.

7

b) Calculate the mode of the following data

8

Wages Rs.	50-60	60-70	70-80	80-90	90-100	100-110
No of workers	8	10	16	14	10	5

OR

Q3 a) Calculate the Quartile Deviation for the sales of 50 shops.

8

Sales in 100 Rs.	100-110	110-120	120-130	130-140	140-150	150-160
No. of shops	4	7	20	9	6	4

b) Explain the importance of report writing.

7

Q 4) a) Calculate the mean from the following data by step deviation method

8

X	10-20	20-30	30-40	40-50	50-60
f	2	3	9	4	2

b) Describe the steps in research report writing.

7

OR

Q4) a) Explain the review of literature.

7

b) Explain the different forms of hypothesis.

8

Q5) a) Explain the significance of graphic presentation.

7

b) What is primary data and the techniques of primary data collection?

8

OR

Q5) Write short notes (any three)

15

a) Schedules

b) Essential of good report

c) Structure of research report

d) Survey

e) Sampling errors in research

N.B. 1) Attempt all questions

2) Figures to right indicate full marks

**Q.1 (A) choose the correct answer and rewrite the statements. (Any eight) 8**

- 1) ..... research is also called as fundamental research. (Basic, Empirical, Applied)
- 2) Research .....is a logical and systematic plan for conducting research study? (Design, sample, report)
- 3) ..... Hypothesis states that there is a relationship between two or more variables. (Alternative, Null, Working)
- 4) ..... data is also known as recorded data from published sources. (Secondary, primary, Tertiary)
- 5) Every statistical table must have a suitable..... (Title, Number, Date)
- 6) ..... is designed for publication in a professional journal. (Interim report, summary report, Research article)
- 7) A ..... is a statement of fact and figures, prepared for the purpose of information and action. (report, footnote, bibliography)
- 8) A sample of respondents must represent the ..... (Universe, Environment, Society)
- 9) The first section of research paper is..... (Abstract, introduction, Analysis)
- 10) ..... is a tool to collect data from respondents? (Schedule, Programme, Procedure)

**Q 1 B) State whether the following statements are true or false (any seven) 7**

- 1) Social research is a type of applied research.
- 2) Research can be quantitative and qualitative in nature.
- 3) Research has no significance in accounting and finance.
- 4) Hypothesis must be conceptually clear.
- 5) Research design should be rigid in nature.
- 6) Z test is used to test hypothesis when sample size is less than 30.
- 7) Questionnaire is used to collect secondary data in research study.
- 8) The sample selection for research need not represent the universe.
- 9) Technical report is designed for executives.
- 10) Research report provides outdated information on important matters.

Q 2 a) State and explain the Objective of research. 7

b) Describe the stages in research process. 8

OR

Q 2 a) Discuss interview Methods with its advantages and disadvantages. 8

b) Explain Features and uses of exploratory research. 7

- Q3 a) Explain the importance of hypothesis. 7  
 b) Calculate the mean and median for the data give below 8

Daily Earning(Rs)	50-53	53-56	56-59	59-62	62-25	65-68	68-71	71-74	74-77
No of persons	4	7	15	30	36	28	16	10	5

OR

- Q3 a) Calculate standard deviation from the following 8

Marks	20	30	40	50	60	80
No. of students	8	15	20	10	5	4

- b) Explain the significance of sampling in research. 7

- Q 4) a) Calculate the coefficient of correlation from the following data 8

X	12	9	8	10	11	13	7
Y	14	8	6	9	11	12	3

- b) What are the essentials of report writing? 7

OR

- Q4) a) Explain the review of literature 7

- b) Explain the different forms of hypothesis 8

- Q5) a) Discuss advantages and disadvantages of secondary data. 7

- b) What factors influence selection of research problem? 8

OR

- Q5) Write short notes (any three) 15

- Editing of data
- Essential of good Questionnaire
- Limitation of Secondary method
- Primary data
- Sampling errors in research



N.B. 1) Attempt all questions

2) Figures to right indicate full marks

**Q.1 (A) choose the correct answer and rewrite the statements. (Any eight) 8**

- 1) ..... Research is conducted to measure the quantity of a particular situation. (Quantitative, Qualitative, Applied)
- 2) ----- research helps to solve practical problems. (Applied, Basic, Descriptive)
- 3) ..... Hypothesis states that there is no relationship between two or more hypothesis. (Null, Alternative, Statistical)
- 4) ----- is the difference between maximum value and minimum value in a series of data. (Range, Median, Mode)
- 5) Every statistical table must have a suitable..... (Title, Number, Date)
- 6) ..... Is designed for publication in a professional journal. (Interim report, summary report, Research article)
- 7) Research abstract is a summary of ----- report. (Technical, Interim, Population)
- 8) A sample of respondents must represent the ..... (Universe, Environment, Society)
- 9) The first section of research paper is..... (Abstract, introduction, Analysis)
- 10) ..... Contains the source of every reference used in the research report. (Research Abstract, Footnote, Bibliography)

**Q 1 B) State whether the following statements are true or false (any seven) 7**

- 1) Applied research is conducted to solve theoretical problems.
- 2) Research design does not indicate sample size.
- 3) Research has no significance in accounting and finance.
- 4) Hypothesis must be conceptually clear.
- 5) Research design should be rigid in nature.
- 6) Research design helps to monitor research expenditure.
- 7) Questionnaire is used to collect secondary data in research study.
- 8) The sample selection for research need not represent the universe.
- 9) Survey question can be open ended, close ended and structures.
- 10) Induction method follows the logical reasoning process.

Q 2) a) Explain the features of Research. 7  
b) Explain the different types of research. 8

OR

Q 2) a) what are the sources of research problem? 8  
b) Explain survey method and types of survey method. 7

- Q3 a) Explain the significance of hypothesis. 7  
 b) Calculate the mean and median for the data give below 8

Daily Earning(Rs)	60-63	63-66	66-69	69-72	72-75	75-78	78-81	81-84	84-87
No of persons	4	7	15	30	36	28	16	10	5

OR

- Q3 a) Calculate standard deviation from the following 8

Marks	17	18	19	20	21	22	23
No. of students	7	11	17	30	15	12	8

- b) What is research report? Explain its characteristics. 7

- Q 4) a) Calculate the coefficient of correlation from the following data 8

X	12	9	8	10	11	13	7
Y	14	8	6	9	11	12	3

- b) Describe the steps in research report writing. 7

OR

- Q4) a) Explain the sources of secondary data. 7

- b) Explain the different forms of hypothesis 8

- Q5) a) Discuss the advantages and disadvantages of secondary data. 7

- b) What are primary data and the techniques of primary data collection? 8

OR

- Q5) Write short notes (any three) 15

a) Significance of graphic presentation.

b) Essential of good report

c) Secondary method

d) Need for research design

e) Structure of research report.



**Q.2 : Answer the following. (Any 2)**

**(20)**

1. Critically evaluate the principal of maximum social advantage.
2. Discuss the role of government in market failure.
3. Define public finance, elaborate its scope and Fiscal operational areas.

**Q.3 : Answer the following. (Any 2)**

**(20)**

1. What is canon of taxation? Explain different Canons of taxation.
2. Brief out how do elasticities of demand and supply affect the incidence of taxation?
3. Briefly explain types of taxation.

**Q.4 : Answer the following. (Any 2)**

**(20)**

1. How is public expenditure classified?
2. Why public expenditure by government are increasing? Discuss it's causes.
3. Explain social insurance scheme in India.

**Q.5 : Answer the following. (Any 2)**

**(20)**

1. Discuss the objective of fiscal policy.
2. What are the types of fiscal policy?
3. What is FRBM Act 2003? Discuss it's limitations.

X-X-X X-X-X

Class:-S.Y.BCOM.

Semester :- III

Mark:-100

Duration:-3Hours.

- Note: -1. All the questions are compulsory.  
2. Attempt any two questions from each.

Q-1) Attempt any two of the following.

1. Explain the meaning of contract and essential of contract. (10m)
2. Distinction between void agreement and voidable contract. (10m)
3. Explain the acceptance and condition of valid acceptance. (10m)
4. Discuss the effects of minor's agreement. (10m)

Q-2) Attempt any two of the following.

1. Explain the meaning of quasi contract and types of quasi contract. (10m)
2. Explain the discharge by impossibility of performance. (10m)
3. Discuss the classification of mistake. (10m)
4. Distinction between fraud and misrepresentation. (10m)

Q-3) Attempt any two of the following.

1. Distinguish between the contract of indemnity and contract of guarantee. (10m)
2. Explain the right of a bailor in a contract of bailment. (10m)
3. Distinguish between contract of pledge and lien. (10m)
4. Discuss the duties of an agent under the Indian contract act. (10m)

Q-4) Attempt any two of the following.

1. Distinguish between sale and Agreement of sell. (10m)
2. Define the condition and explain the types of condition. (10m)
3. Explain the rules for passing of property. (10m)
4. Discuss the sale of action and Rule of sale of auction. (10m)

Q-5) Attempt any two of the following.

1. Explain the essential of a negotiable instrument and give the classification of negotiable instrument. (10m)
2. Explain the essential of promissory notes and kinds of promissory notes. (10m)
3. Distinguish between bill of exchange and cheque. (10m)
4. Explain the concept of holder, holder in due course and right and privileges of holder in due course. (10m)



S.Y. B.Com

Marks: 100

Time: 3 hours

Note: 1. All questions are compulsory.

2. Figure to the right indicates full marks.

Q1. A) Select the most appropriate answer from the options given below (Any Ten): (10)

- 1) In India, ad agencies get accreditation from \_\_\_\_\_.  
(a) IMRB (b) AAA (c) INS
- 2) Advertising has \_\_\_\_\_ effects on the society.  
(a) Positive and Negative (b) Only positive (c) Only negative
- 3) \_\_\_\_\_ refers to incremental value of the brand.  
(a) Brand Image (b) Brand equity (c) Brand Loyalty
- 4) Advertising Standards Council of India ensure \_\_\_\_\_ in ads.  
(a) Truthfulness (b) Untruthfulness (c) Misrepresentation
- 5) "Swachh Bharat" campaign is an example of \_\_\_\_\_ advertising.  
(a) Political (b) Pro-Bono (c) Institutional
- 6) Creative pitch is prepared by a \_\_\_\_\_ to secure advertising account.  
(a) Advertiser (b) Sales force (c) Ad agency
- 7) \_\_\_\_\_ Advertising promoted eco friendly products.  
(a) Friendly (b) Generic (c) Green
- 8) \_\_\_\_\_ is a combination of tangible and intangible aspects of society.  
(a) ethics (b) Culture (c) Advertising
- 9) \_\_\_\_\_ Agency provides all advertising services to the client.  
(a) Full service (b) creative boutique (c) Specialist
- 10) \_\_\_\_\_ is the first newspaper in India.  
(a) Bengal Gazette (b) Time of India (c) Hindustan Times
- 11) \_\_\_\_\_ Medium had the largest share of as expenditure in 2016.  
(a) TV (b) Print (c) digital
- 12) ASCI was set up in \_\_\_\_\_.  
(a) 1947 (b) 1985 (c) 1925

Q1 B State whether the following statement are true or false: (Any 10) (10)

- 1) Advertising does not require creativity.
- 2) A specialist ad agency provides in-house services to its clients.
- 3) All agencies provide full service to the client.
- 4) Advertising promote ideas, goods and services.
- 5) Advertising is not applicable to social organisation.
- 6) Brand loyalty does not contribute towards brand equity.
- 7) Radio is no longer a useful medium for advertising.
- 8) Marketers need not focus on brand image.
- 9) Publicity is a non-paid form of personal presentation of advertising.
- 10) Advertising can lead to economies of large scale.
- 11) Professional firms are not proactive in managing brand crisis.
- 12) Creative advertising helps to increase demand for the goods.

Q.2 Answer any two of the following:

(15)

- a) Discuss the feature of Integrated Marketing Commutation.
- b) Define advertising. Who are the active participants of advertising?
- c) Explain the feature of advertising.

Q.3 Answer any two of the following:

(15)

- a) Explain the feature of ad agency.
- b) How can an advertising agency maintain a healthy relationship with its clients?
- c) Explain brief the various career options in ad agency.

Q.4 Answer any two of the following:

(15)

- a) Explain the role of the advertising on consumer demand.
- b) Discuss the common ethical issues in advertising.
- c) Describe how ASCI self-regulates advertising in India.

Q.5 Answer any two of the following:

(15)

- a) Explain the factor influencing brand equity.
- b) Describe different execution styles of advertising.
- c) Explain the communication process in advertising.

Q.6 Write short notes on Any four of the following:

(20)

- a) Active participants of advertising
- b) Creative Pitch
- c) Communication Process
- d) Pro bono advertising
- e) AIDA
- f) Brand Equity

\*\*\*\*\*

TIME : 3 HRS.

MARKS : 100

- N.B. :** 1. All questions are compulsory.  
2. Figures to the right indicate full marks.  
3. Answer to each question must begin on a new page.

**Q.1A) Choose the correct answer from the options given below : (ANY 10) (10)**

- i) The lower level managers require more of \_\_\_\_\_ skills.  
a) technical                      b) conceptual                      c) non-technical
- ii) \_\_\_\_\_ is a time-table for activities.  
a) Schedule                      b) Budget                      c) Procedure
- iii) Informal organizations make use of \_\_\_\_\_ communication.  
a) upward                      b) downward                      c) grapevine
- iv) \_\_\_\_\_ style of leadership aims at creating family atmosphere within the organisation.  
a) Autocratic                      b) Consultative                      c) Paternalistic
- v) Dharma in Sanskrit means \_\_\_\_\_ in life.  
a) purpose                      b) progress                      c) passion
- vi) On the basis of \_\_\_\_\_ analysis, the management sets the goals.  
a) SWOT                      b) SWAP                      c) SWOB
- vii) The line organization is suitable for \_\_\_\_\_ organizations.  
a) large                      b) medium                      c) small
- viii) \_\_\_\_\_ is a statement of anticipated results.  
a) Schedule                      b) MBO                      c) Budget
- ix) The principle of equity refers to \_\_\_\_\_.  
a) social justice                      b) equality                      c) disparities
- x) Quality circle is \_\_\_\_\_ group of employees.  
a) voluntary                      b) designated                      c) compelled
- xi) The objectives of the organization must be \_\_\_\_\_.  
a) general                      b) common                      c) specific
- xii) \_\_\_\_\_ refers to interpersonal skills.  
a) Administrative                      b) Conceptual                      c) Human

**B) State whether the following statements are TRUE or FALSE:(ANY10) (10)**

- I) Management is applicable to business and non-business organisations  
II) Professional managers make only reactive decisions.  
III) Matrix organisation is suitable for multi project organisations.  
IV) Motivation can be only positive in nature.

P.T.O.



- V) Management process is a onetime activity.
- VI) A procedure is a standing plan.
- VII) The nature of work is one of the factors influencing span of control.
- VIII) Body language may have different meaning in different countries.
- IX) The principal of equity implies equality towards employees.
- X) Managers needs to frame rigid plans.
- XI) The organization structure is influenced by size of the organisation.
- XII) Provision of good working conditions is a monetary incentive.

**Q.2 : Answer any TWO of the following (15)**

- a. Explain the functions of management.
- b. Discuss the main characteristics of management.
- c. Describe the skills required for professional managers.

**Q.3 : Answer any TWO of the following (15)**

- a. Describe the components of planning.
- b. Explain the importance of coordination.
- c. Discuss the features of Management Information System.

**Q.4 : Answer any TWO of the following (15)**

- a. Explain the principles of effective delegation.
- b. Discuss the important bases of departmentation.
- c. What are the main features of line and staff organization?

**Q.5 : Answer any TWO of the following (15)**

- a. Explain the qualities of a good leader.
- b. What are the factors influencing motivation of employees?
- c. Discuss in brief the physical barriers to effective communication.

**Q.6 Write short note on : (Any-4) (20)**

- a. Components of MIS
- b. Steps in Planning Process
- c. Principles of Management
- d. Features of Matrix organisation
- e. Importance of Oral Communication
- f. Factors influencing Span of Management

\*\*\*\*\*

Duration: 3Hrs

Marks: 100

Note -1] All questions are compulsory

2] Use simple calculator is allowed.

Q.1. (a): Match the column. (Any Ten)

(10)

Column A	Column B
1. Debentures	a. Fixed assets + Investment + Current assets - Current liabilities
2. Gross working capital	b. Revenue statement ratio
3. Current ratio	c. Total current assets
4. Operating ratio	d. Intangible Assets
5. Short term Investments	e. Balance sheet ratio
6. Application of funds	f. Add to current assets
7. Working capital	g. Current assets - Current liabilities
8. Strategic decision	h. The period a project takes to recover its initial cash outflow
9. Profitability Index	i. Earlier year is base year
10. Cash flow for capital budgeting decision	j. Top management
11. Trend analysis	k. Present value of cash inflow / present value of cash outflow
12. Payback period	l. Net profit - tax on Net profit + depreciation

Q.1.(b). State whether the following statement are true or false. (Any Ten)

(10)

- Gross working capital is the sum of the total current assets.
- Debtor turnover ratio include only sundry debtor, it exclude Bills receivable.
- For an oil company, stock of oil is a liquid asset.
- In a vertical balance sheet, fictitious assets are included under fixed assets.
- Shareholders are internal decision- maker of a company.
- Gross operating cycle has two components; the production cycle and the collection cycle.
- If the Average Rate of Return (ARR) of a project is more than 1, it should be accepted.
- While measuring cash inflows and outflow of a project, depreciation amount should be added back to profit after tax.
- The term net working capital refers to the liquid assets.
- In trend analysis statement latest year is taken as base year.
- Goodwill shown under 'Application of funds' in the vertical balance sheet.
- Trend analysis indicates growth and decline better than common size statement.

Q.2.a.) Following is the balance sheet of Hari Ltd. as on 31<sup>st</sup> March 2019. You are required to prepare 'common size statement' in vertical form.

(20)

Liabilities	Amount	Assets	Amount
14% Preference share capital	130000	Cash	8000
Equity share capital	115000	Land and building	215000
Bills payable	15000	Plant and machinery	200000
General reserve	150000	Stock	92000
Sundry creditors	106000	Furniture and fitting	90000

Accumulated depreciation:		Goodwill	55000
- On plant and machinery	35000	Prepaid expenses	5000
- On furniture and fitting	25000	Patent	58000
Bank overdraft	55000	Debtors	93000
Profit and loss account( Cr. Balance)	150000	Investment	45000
10% debenture	130000	Preliminary expenses	10000
		Bills receivables	15000
		Bank	25000
<b>Total</b>	<b>911000</b>	<b>Total</b>	<b>911000</b>

OR

Q.2.b.) From the following financial statement of Royal Ltd. You are required to prepare a Comparative financial statement in vertical form. (20)

**Profit and loss account for the year ended 31<sup>st</sup> March**

Particulars	2018	2019	Particulars	2018	2019
To Operating Expenses			By Net Sales	928000	1100000
- Administrative	35000	45000			
- Selling	22000	22000			
- Finance	10000	20000			
To cost of goods sold	665000	800000			
To Net profit	196000	213000			
<b>Total</b>	<b>928000</b>	<b>1100000</b>	<b>Total</b>	<b>928000</b>	<b>1100000</b>

**Balance sheet as on 31<sup>st</sup> March**

Liabilities	2018	2019	Assets	2018	2019
Equity share capital	300000	300000	Plant	120000	100000
9% Preference share capital	400000	400000	Land	150000	150000
Creditors	100000	120000	Building	300000	270000
Bills payable	40000	60000	Plant	240000	290000
Tax payable	100000	120000	Furniture	90000	120000
General reserve	190000	225000	Cash	100000	120000
17% debentures	120000	125000	Debtors	250000	300000
<b>Total</b>	<b>1250000</b>	<b>1350000</b>	<b>Total</b>	<b>1250000</b>	<b>1350000</b>

Q.3.a) Following is the profit and loss account of Varun & Co. For the year ended 31<sup>st</sup> December, 2018. (20)

Particulars	Amount	Particulars	Amount
To Opening Stock	50000	By Sales	
To Purchases	350000	- Cash	200000
To Wages	15000	- Credit	300000
To office rent	10000	By Dividend on Investment	20000
To Office salaries	25000	By Profit on sale of Furniture	7000
To Factory expenses	8000	By Closing stock	100000
To Manager Salary	25000		

To Delivery expenses	15000		
To Income tax	25000		
To Loss on sales of van	4000		
To Advertising	6000		
To Postage and telegram	5000		
To Loan interest	10000		
To Depreciation:			
- On Office furniture	2000		
- Plant	4000		
- On Delivery van	3000		
To Net profit	70000		
<b>Total</b>	<b>627000</b>	<b>Total</b>	<b>627000</b>

You are required to prepare Vertical Income Statement and calculate;

1. Gross profit ratio
2. Stock turnover Ratio
3. Operating profit ratio
4. Administrative expense ratio
5. Selling and Distribution expense ratio

OR

Q.3.b) M/s Vishakha Ltd. Provides you their financial statement of 31<sup>st</sup> March 2017, 2018, 2019 as under. You are required prepare Vertical Trend Balance sheet and offer your comments. (20)

Liabilities	2017	2018	2019	Assets	2017	2018	2019
Equity share capital	200000	250000	350000	Investment	100000	120000	160000
Preference share capital	300000	300000	350000	Fixed assets	350000	350000	450000
General reserve	45000	60000	70000	Debtors	90000	120000	160000
Bills payable	10000	15000	20000	Advance paid	30000	40000	30000
Secured loan	80000	80000	50000	Stock	45000	70000	50000
Sundry creditor	40000	65000	80000	Preliminary expenses	20000	15000	10000
				Cash	40000	55000	60000
<b>Total</b>	<b>675000</b>	<b>770000</b>	<b>920000</b>	<b>Total</b>	<b>675000</b>	<b>770000</b>	<b>920000</b>

Q.4.a.i) Riddhima Ltd. Present the following information for the year 2017-18. Prepare statement showing an estimation of Working Capital. (10)

Estimated annual sales of 62,400 units.

Cost sheet is given below:-

Particulars	Rs. (per unit)
Raw material	30
Wages	15
Overheads	15
Profit	20
Sales	80

1. Suppliers allowed 8 weeks credit.

2. Raw material remain in stock for 8 weeks.
3. processing period is of 3 weeks.
4. Finished goods remain in stock for 10 weeks.
5. Time lag in payment of wages and overhead is 3 weeks.
6. cash and bank balance is maintained at Rs.120000.
7. Customer are given 8 weeks credit.

Production and sales takes place evenly throughout the year.

**Q.4.a.ii) From the following information of M/s Neela & co you are required to prepare an estimation of Working Capital for the year 2019. (10)**

1. Estimated Production for the year (12 months)- 108000 units.
2. Cost of Raw material per unit: Rs.10, Wages : Rs. 5 and Overheads: Rs. 3 and selling price is Rs. 20
3. Stock of Raw material- 2 months
4. Processing time – 1 month
5. Stock of Finished good – 2 month
6. Credit to debtor- 3 months & Credit by the Creditors- 3 months
7. Time lag in payment of wages – 2 months & for overheads – 3 months
8. Cash and bank balance- 70000
9. All activity spread evenly throughout the year.

**OR**

**Q.4.b. A company wants to purchase two machine and details are given as under:- (20)**

Particulars	Machine A	Machine B
Estimated life of machine	4 years	5 years
Purchase price	450000	500000
Installation expenses	30000	40000
Income tax rate	40%	40%
Scrap value	50000	35000
Expected Rate of Return of company	10%	10%

Expected Net profit before depreciation and income tax is give below:-

Year	Amount	Amount
1	250000	350000
2	400000	420000
3	360000	400000
4	380000	380000
5	400000	400000

Present value for the 5 years at the rate of 10% discount for Rs.1 is 0.893, 0.745, 0.563, 0.478, 0.534 respectively.

**You are requested to suggest the company regarding out of two machine which one js to be purchased under:**

1. Payback period Method
2. Payback profitability method
3. Average Rate of return method
4. Net present value method

**Q.5.a. Answer the following (any two)**

1. What is capital budgeting? Explain the technique of capital Budgeting. (20)
2. Explain the meaning and functions of management accounting
3. Discuss the Balance sheet ratio and revenue ratio. Give some relevant example.

OR

**Q.5.b.write short notes on :(Any Four)**

1. Common size statement (20)
2. Net Working Capital
3. Net present value
4. Proprietary ratio
5. Quik Liability
6. Payback profitability

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Instructions:

1. All Question are Compulsory subject to Internal choice
2. All question carry equal Marks
3. Figures to the right indicate maximum Marks

0.1 Attempt any two of the following:

- A) Explain The contents of Memorandum of Association of the company.
- B) Define a "Company" and Explain its Features
- C) Who is Promoter ?Explain and discuss his Position in the company
- D) What are the remedies against Director's and Promoter for the mis - statement?

0.2 Attempt any two of the following:

- A) State who can be a " Director" of a company?
- B) Explain duties and Rights of an Director.
- C) On which ground Disqualification of a Director may take place?
- D) Write a short note of
  - 1.Notice of Agenda
  - 2.Agenda of the Meeting

0.3 Attempt any two of the following:

- A) Distinguish between Partnership and Joint Hindu Family Firm
- B) Explain importance of " Mutual Agency" in a Partnership?
- C) When and on which grounds a firm may dissolved by the court?
- D) Explain the position of Minor in partnership.

0.4 Attempt any two of the following:

- A) What are the objectives of Consumer Protection Act, 1986.?
- B) Distinguish between District Forum and State Commission
- C) Explain in brief various features of Competition Act,2002
- D) Write a short note.
  - 1.Bid – Rigging
  - 2.Dominant Position

0.5 Attempt any two of the following:

- A) What is copyright ? What copyrights Protects ?
- B) What is a Patent ? State and explain the principles underlying Patent law in India.
- C) What is Trade Mark? Explain its essential features?
- D) Distinguish between Trade Mark and Property Mark.



NOTES:- (1) All questions are compulsory.

(2) All questions carry equal marks.

(3) Figure indicate full marks.

**Q-1 (A) Explain the following concepts: (Any Five) (10)**

1. Public Finance
2. Fiscal Policy
3. Regressive Taxation
4. Zero Based Budget
5. Revenue Expenditure
6. Concentration effects
7. Public Goods
8. Goods and Service Tax

**Q-1 (B) Choose the right answer from the given options and write the statement. 10)**

1. Maximum social advantage is achieved when .....  
(a) Marginal Social Sacrifice = Marginal Social Benefit  
(b) Total Social Sacrifice = Total Social Benefit  
(c) Average Social Sacrifice = Average Social Benefit  
(d) Net Social Sacrifice = Net Social Benefit
2. The term Functional finance was introduced by .....  
(a) J. M Keynes      (b) Richard Musgrave  
(c) Hugh Dalton      (d) A.P. Lerner
3. .... Has two features i-e, non- rivalry and non- excludability in consumption.  
(a) Public goods    (b) Private Good    (c) Merit goods    (d) Agricultural goods
4. PP curve is illustrated to explain .....  
(a) Economic efficiency    (b) Public goods  
(c) Government Policy    (d) All of these
5. In case of forward shifting of a tax burden, it lies on .....  
(a) Producer      (b) Worker  
(c) Consumer      (d) All of them
6. Revenue expenditure do not include.....  
(a) Interest payment    (b) Subsidies  
(c) Debt repayment    (d) Expenditure on civil administration
7. Which is not the canon of public expenditure .....



# IYC/SYBCOM/AF&M/SEMIV/ATKT/SEP-2019

Time: 3 hours

Marks: 100

1. All questions are compulsory
2. Q.no. 1 & Q.6 carries 20 marks
3. Q.2,3,4 & 5 carries marks
4. Use of simple calculator is allowed

**Q.1 A) True or false (any 10)**

**(10)**

1. Short term loans are the loan due for more than 5 years.
2. The loss on re-issue of shares cannot be more than the gain on forfeitures of those shares.
3. Partly paid Preference shares cannot be redeemed.
4. No dividend is paid on calls in advance.
5. A company can redeem only fully paid preference shares.
6. Forfeited shares cannot be issued at a premium.
7. Calls in arrears are added to subscribe capital.
8. Capital reserve is a divisible profit.
9. Profit after incorporation is capital profit.
10. Time ratio is ratio of number of months before and after incorporation.
11. Profit prior to incorporation is available for payment of dividend
12. Loose tools are shown under current liabilities.

**Q.1 B) Match the pair:**

**(10)**

Column A	Column B
1. Accounting Standard -1	a) Form of Statement of Profit and Loss
2. Accounting Standard-2	b) Sales basis
3. Part I of Schedule III	c) Long term Borrowing
4. Part II of Schedule III	d) Non Current Assets
5. Advertisement Expenses	e) Short term Borrowing
6. Rent, Rates and Taxes	f) Form of Balance sheet
7. Interest on Bank Overdraft	g) Disclosure of Accounting Policy
8. Deferred Taxes Assets	h) Accounting for Foreign Currency
9. Debentures	i) Time Basis
10. Bank Overdraft	j) Finance Cost

Q.2 The Balance Sheet of S Ltd. As on March, 2019 was as under:

(15)

Liabilities	Rs.	Assets	Rs.
25,000 Equity Shares of rs.100 each fully paid	25,00,000	Fixed Assets	15,00,000
10,000 9% Redeemable Preference shares of rs.100 each rs.80 per share paid up	8,00,000	Investment (M.V. rs.10,0000)	9,00,000
General Reserve	3,00,000	Bank Balance	50,000
Profit & Loss A/C	3,19,000	Other Current Assets	18,20,000
Dividend Equalization Reserve Sundry Creditors	3,51,000		
	<u>42,70,000</u>		<u>42,70,000</u>

On 1<sup>st</sup> April, 2018 the company made a call of rs.20 each on its preference shares and call money was duly received. All preference shares were redeemed at a premium of 5%. The company sold all its investments at market value. For the purpose of redemption, the company issued minimum number of equity shares at a premium of 10% after utilising available resources to the maximum extent, keeping in view the provision of the Companies Act, 2013. All preference shareholders were paid off, except one shareholder holding 100 preference shares.

Pass Journal Entries in the books of the company assuming that redemption is duly carried out.

OR

Q.2) The Balance sheet of K Ltd. as at 31-3-2019 is as follows:

(15)

Summary balance sheet as at 31-03-2019

Liabilities	Rs.	Assets	Rs.
80,000 Equity Shares of rs.8 each called up and paid up	6,40,000	Sundry Assets	17,00,000
Capital Redemption Reserve	1,50,000		
Plant Revaluation Reserve	20,000		
Securities Premium	1,50,000		
Development Rebate Reserve	2,30,000		
Investment Allowance Reserve	2,50,000		
General Reserve	3,00,000		
	<u>17,00,000</u>		<u>17,00,000</u>

The company wanted to issue bonus shares to its shareholders at the rate of one shares for every two shares held. Necessary resolution was passed; requisite legal requirement were complied with.

- You are required to give effect to the proposal by passing entries in the books of K Ltd.
- Show the amended balance sheet.

Q.3) R Ltd decided to redeem its outstanding rs.4, 00,000 8% debentures at rs.110 (nominal value rs.100) and offered the following option to the shareholders: (15)

- 10% preference shares of rs.50 /- each at rs.60/- per shares
- 14% debentures at rs.100(at par)
- To have their holding redeemed for cash. Assume redemption out of profit only
- The holders of rs.1,40,000 debentures accepted the option (a)
- The holders of rs.1,60,000 debentures accepted option (b)
- The remaining debentures holders accepted option (c)
- Pass the necessary journal entries in the books of R Ltd.

OR

Q.3) Q Enterprises Ltd issued 35,000.7% debentures of rs.100 each on October 1,2010 (15) redeemable in five equal annual instalments starting with March 31,2013. The Board decides to transfer to Debentures Redemption Reserve rs.50, 000 and rs.40, 000 on March 31,2011 and 2012 respectively and balance required to be transferred to Debentures Redemption Reserve on March 31,2013. Record necessary journal entries. Ignore entries for payment of interest .investment as required by law was made in fixed deposit of the bank.

Q.4) The summary Balance sheet of Sterling Ltd as on 31-12-2016 (15)

Liabilities	Rs.	Assets	Rs.
10,000 8% Redeemable preference shares of rs.100 each	10,00,000	Sundry Assets	34,00,000
1,00,000 equity shares of rs.10 each	10,00,000	Cash	6,00,00
Capital Reserve	5,00,000		
General Reserve	2,00,000		
P & L Account	9,50,000		
Creditors	3,50,000		
	<u>40,00,000</u>		<u>40,00,000</u>

The preference shares were redeemable on 31-3-2017 at a premium of 25% for the purpose the company decided to issue 50,000 equity shares of rs. 10 each at a premium of rs.4 per shares payable in full on 15-03-2017. Ignore dividend due.

Show the necessary ledger account.

OR

Q.4) Beeta Ltd had issued 5,000 12% Debentures of rs.100 each under SEBI regulation redeemable on 31<sup>st</sup> December,2013 at a premium of 5% .The company offered three options to debenture holders as follows : (15)

- 14% preference shares of rs.10 at rs.12
- 15% debentures of rs.100 at par
- Redemption in cash

The option were accepted as under:

- Option (a) by 1,500 debentures holders
- Option (b) by 1,500 debentures holders
- Option (c) by 2,000 debentures holders.

The redemption was carried out by the company after creating debentures redemption reserves for the minimum amount required by law.

Show journal entries.

Q. 5) V Ltd was incorporated on 1<sup>st</sup> August 2016. This company to take over business of M/s. J & K company as going concern , effective from 1<sup>st</sup> April , 2016 (15)

The agreement also provided that vendors are entitled to 60% of profit or loss for periods up to 1<sup>st</sup> August,2016.the profit and loss account for the year ended 31<sup>st</sup> march 2017 is :

Particulars	Rs.	Particulars	Rs.
To stock	30,000	By sales	3,00,00
To materials consumed	1,20,000	By stock	42,000
To wages	30,000		
To factory expenses	42,000		
To gross profit	1,20,000		
	<u>3,42,000</u>		<u>3,42,00</u>
To salaries	30,000	By gross profit	1,20,000
To rent	9,000	By profit on sale if investment	20,000
To office expenses	6,000		
To sales commission	15,000		
To bad debts	5,000		
To directors fees	8,000		
To depreciation	18,000		
To debentures interest	8,000		
To interest to vendor	6,000		
To net profit	35,000		
	<u>1,40,000</u>		<u>1,40,000</u>

Additional information:

- Monthly sales for October 2016 to march 2017 is 150% of monthly sales for April 2016 to September 2016
- Bad debts is in respect of sales effected two years ago
- Investment was sold on 1<sup>st</sup> November 2016
- Consideration to vendors was paid on 1<sup>st</sup> October 2016
- Rent was increased from rs.500 per month to rs.1,000 per month effective from 1<sup>st</sup> October 2016

Prepare statement of profit & loss.

OR

Q.5) S Ltd was incorporated to take over the running business of T Ltd on 1<sup>st</sup> April 2016. The company was incorporated on 1<sup>st</sup> August 2016 and it commenced business on 1<sup>st</sup> October 2016. The following information was available from the books of account which were closed on 31<sup>st</sup> March 2017.

(15)

Particulars	Rs.	Rs.
Gross Profit		3,50,000
Less: Office Salaries	1,35,000	
Office Expenses	45,000	
Travelling Expenses	24,000	
Office Rent	48,000	
Salesman's Commission	24,500	
Depreciation	10,500	
Net Profit		62,400

Additional information:

- Sales were rs.2, 50,000 p.m during pre incorporation periods while total sales for the year were rs.35,00,000. The sales arose evenly throughout the concerned period.
- Office rent was rs.42,000 p.a it become rs.54,000 p.a from the date of commencement of business
- Travelling expenses includes rs.3,600 incurred by the office staff and the balance by the sales staff
- Depreciation includes rs.3,000 for the asset acquired in post incorporation periods
- Salaries includes partner's salaries rs.30,000 while the remaining salary was for the office staff.

Prepare statements o profit and loss for the year ended 31<sup>st</sup> March 2017 in columnar form showing profit or loss during the pre incorporation and post incorporation periods separately.

Q.6) a) explain the different types of preference shares.

(20)

b) What rules must be compiled for issue of bonus shares.

OR

Q.6) write short notes (any 4)

(20)

- Sweat Equity Shares
- Profit prior to incorporation
- Sources of buy back
- Issue of Debentures as collateral security
- Divisible profit
- Sources of Bonus shares

\*\*\*\*\*

Marks: 100

Duration: 3 Hrs

Note: All questions are compulsory

Figures to right indicate full marks.

Q. 1. A. State whether the following statements are True or False. (Any 10) (10)

1. Frauds do not affect financial statements.
2. Auditing begins where accounting ends.
3. Errors of principle affect trial balance.
4. There is no risk involved in audit sampling.
5. Audit evidence need not be sufficient.
6. Audit technique of confirmation means a former enquiry from outsider.
7. Internal check is done by employees of the organisation.
8. Internal audit is compulsory for listed companies.
9. Auditing is a systematic examination of books and records of a business.
10. Vouchers need not be dated.
11. SA570 deals with Going Concern.
12. Vouching is an essence of auditing.

B. Match the columns. (Any 10)

(10)

Column A	Column B
1. Bankers	a. SA 300
2. Materiality	b. Done at the end of the year
3. Final Audit	c. Users of Information
4. Audit Planning	d. Intentional Mistake
5. Random selection	e. SA 320
6. Cash Memo	f. Decides the size of sample
7. Audit History	g. Method of Sampling
8. Auditors	h. Statutory Audit
9. Audit of Banks	i. Disclose all material facts
10. Manipulation of Accounts	j. Cash Sales
11. Fraud	k. Report to shareholders
12. True and Fair View	l. Management Fraud

Q.2. a. Define the term 'Auditing'? Explain basic principles of auditing. (08)

b. Describe in brief the objectives of Auditing. (07)

Or

c. Explain the term window dressing what are the objections against it. (08)

d. Explain the term Auditing. What are the advantages of auditing? (07)



- Q.3 a. Explain the merits of audit programme. (08 Marks)  
b. Explain the meaning and importance of audit working papers. (07 Marks)
- Or
- c. Explain in detail Audit Planning. (15)
- Q. 4. a. What is the meaning of test checking? State advantages of Test Checking. (08)  
b. What is internal check? What are the duties of an auditor in respect of Internal check? (07)
- Or
- c. Explain the points which are to be considered while framing a system of internal control. (08)  
d. Distinguish between Internal Audit and Statutory Audit. (07)
- Q. 5 a. Distinguish between vouching and verification. (08)  
b. How would you vouch rent paid? (07)
- Or
- a. How would you verify Plant and Machinery? (08)  
b. What are the duties of auditor regarding Stock Verification? (07)
- Q. 6 a. How auditor should evaluate internal control for purchases? (10)  
b. What points should be considered by the auditor in Verification? (10)
- Or
- c. Write short notes. (Any four) (20)
1. True and Fair View
  2. Continuous audit
  3. Qualities of an auditor
  4. Audit sampling
  5. Secret Reserves
  6. Error of Commission
-

**Government of Maharashtra's  
Ismail Yusuf College of Arts, Science & Commerce**

Subject: Production and TQM  
Time : 2 hours 30 mins.

Sem IV

Class : S.Y. BMS  
Max Marks 75

All questions are compulsory. Marks to right indicates maximum marks. Draw diagrams wherever required.

- Q1(A) MCQ attempt any eight. 8
- (1) Which of the following is problem solving process  
(Kaizen/Taguchi/Juran/Crosby)
  - (2) Which of following needs large investment for transportation  
(pipelines/forklift /elevator/rail-road)
  - (3) Which inventory method is suitable for agricultural products  
(S-O-S analysis/ A-B-C analysis/ H-M-L analysis/ GOLF analysis/)
  - (4) \_\_\_\_\_ is a significant aspect of production system,  
(markets, prices, products and services)
  - (5) \_\_\_\_\_ production system refers to manufacturing large quantity of a single product. (mass, batch, job and continuous )
  - (6) Which circle is considered as participation of management?  
(quality circle, quantity circle , business circle and market circle)
  - (7) Formula for productivity  
(input/output, output/input, input\*output and all of the above)
  - (8) Under \_\_\_\_\_ process, production is 99.99966% free of defects.  
(Crosby, Taguchi, Juran and six sigma)
  - (9) Kaizen is the practice of \_\_\_\_\_ improvement.  
(production, process, quality and continuous )
  - (10) \_\_\_\_\_ conveyor is used to transport various shape of products in huge boxes.  
(belt, roller, elevating and cable)
- Q1(b) Match the column 7
- |   | Group A               |   | Group B   |
|---|-----------------------|---|---|
| 1 | Production Management | A | Horizontal Transportation.                      |
| 2 | Product Development   | B | Accounts the pattern of consumption from store. |
| 3 | Tractors and trailers | C | Dynamic Process                                 |
| 4 | F-S-N Classification  | D | Process to improve quality of production        |
| 5 | Cause-Effect diagram  | E | Output/man-hour input                           |
| 6 | Labour Productivity   | F | Raw materials to finished products              |
| 7 | DMADV                 | G | Identify the root causes                        |
- Q 2 (A) Explain objectives of plant layout. Describe factors on which plant layout is based. 8  
 (B) Explain requirements of good product design. 7
- O R
- (C) Explain the essential qualities for production manager. 8  
 (D) Define six sigma, methodology and its features. 7
- Q 3 (A) What is material management? Discuss benefits of Integrated Material Management. 8  
 (B) What is inventory? Explain benefits of inventory Control. 7

- O R
- (C) Discuss categories of material handling equipment with examples of each. 8  
 (D) Define quality and its characteristics. 7
- Q 4 (A) Define Ishikawa diagram. Explain its utilities and write steps to create one. 8  
 (B) Explain Pareto's 80:20 principle and describe A-B-C inventory control. 7
- O R
- (C) Explain Taguchi's quality engineering. 8  
 (D) Discuss types of Quality cost as per Juran's idea. 7
- Q 5. (A) A company is annually selling 25,000 units of an item, costing Rs.3 each. Inventory carrying cost is 17% and Ordering cost is Rs. 150. Calculate EOQ. If company orders 4500 items on each order they would get 2% discount on unit cost. Will it save money for the company? 8  
 (B) Consider following data. 7

Month	Input(Machine Hours)	Output(No. of units.)
December	90,000	99,000
January	100,000	100,000
February	150,000	135,000

Calculate productivity for each month and explain whether it is increase in productivity or only production.

- O R
- (C) Write short notes on any three 15  
 1. Philip Crosby's philosophy on quality improvement. 2. Discuss V-E-D and X-Y-Z analysis with example. 3. Mass production system. 4. Deming's Application prize 5 AGV (Automated Guided Vehicle).

T H A N K Y O U

Note: All questions are compulsory

Q1. A. Choose correct alternatives. (Any 08)

(08)

1. DSS stands for \_\_\_\_\_.  
 (a) Dynamic Support system (b) Decision Support System  
 (c) Dynamic Support System (d) Decision Service System
2. Provide access to a series of decision-oriented database and small models \_\_\_\_\_.  
 (a) Analysis Information System (b) Data analysis system  
 (c) File drawer system (d) none of these
3. \_\_\_\_\_ is of a phase of ERP Life Cycle.  
 (a) Acquire phase (b) Adoption phase  
 (c) Implementation Phase (d) Evolution phase
4. SAP Stands for \_\_\_\_\_.  
 (a) System Application Products (b) Service Application Products  
 (c) System Analysis Products (d) Service Analysis Products
5. SCM flows is divided into \_\_\_\_\_ categories.  
 (a) One (b) Two  
 (c) Three (d) four
6. Metadata is defined as \_\_\_\_\_.  
 (a) Data about data warehouse (b) Data about data  
 (c) Data about real systems (d) none of the above
7. Which software is made for helping the systems: \_\_\_\_\_.  
 (a) Application (b) System  
 (c) firewall (d) None of these
8. KPO requires \_\_\_\_\_.  
 (a) Advanced analytical and technical skill (b) High degree of specialist expertise  
 (c) Neither as A nor B (d) Both A & B
9. In \_\_\_\_\_ type of BPO, customer has to carry out significant part of process in-house.  
 (a) Transactional BPO (b) Niche BPO  
 (c) Comprehensive BPO (d) None of the above
10. Data mining is \_\_\_\_\_.  
 (a) Sophisticated data search that uses statistical algorithm .  
 (b) Sophisticated data search that user plain text data.  
 (c) Data Search that user images and videos  
 (d) All the above

Q1. B. state whether the following statements are true or false. (Any 7)

(07)

1. Project phase involve customization of ERP Software package.
2. Adopting ERP system can be expensive
3. The MIS is conceived as a data processing.
4. The MIS recognizes that the different information need for different objective.

5. Supply chain management is essential to company success a customer satisfaction.
6. Data models define how the logical structure of the database is modeled.
7. Single-value attribute contain numbers of value.
8. Composite key that contain of one attribute that uniquely identified.
9. Knowledge is the best asset a financial enterprise would possess.
10. CRM is all about acquiring and retaining customer.

Q2. A. Define MIS? Explain the characteristics of MIS? (08)

B. What are the reasons for the failure of MIS? (07)

OR

Q2. C. What is DSS and explain characteristics of DSS? (08)

D. What are the reasons for the success of MIS? (07)

Q3. A. Explain benefits of ERP for business. (08)

B. Explain the various stages of ERP life cycle. (07)

OR

Q3. C. What is SAP? Explain the History of SAP? (08)

D. Explain features of E-SCM. (07)

Q4. A. Explain Database and explain the characteristics of DBMS. (08)

B. Explain various business application of data mining. (07)

OR

Q4. C. What is Data Mining and scope of Data Mining? (08)

D. What are three tiers Data Warehouse Architecture? (07)

Q5. A. What is outsourcing and explain some of the categories of Outsourcing? (08)

B. What are the advantage and disadvantage of BPO? (07)

OR

Q5. C. Short notes. (Any 03) (15)

1. Hybrid cloud
2. Cloud computing services models
3. Scopes of data mining
4. Data Mart
5. Entity-Relationship Model

\*\*\*\*\*

Note: All questions are compulsory

Q1. A. Choose correct alternatives. (Any 08)

(08)

1. \_\_\_\_\_ is not an application of MIS.
  - (a) Financial
  - (b) Marketing
  - (c) Manufacturing
  - (d) Redevelopment
2. \_\_\_\_\_ oriented DSS follows certain procedures adopted as rules.
  - (a) Database
  - (b) Text
  - (c) Rules
  - (d) compound
3. ODBC stands for \_\_\_\_\_.
  - (a) Open Data Base Connectivity
  - (b) Open Data Base Connection
  - (c) Open Data Base Computer
  - (d) Object Data Base Computer
4. Which of the following are featured of E-CRM: \_\_\_\_\_.
  - (a) Accounting Management
  - (b) Case Management
  - (c) Report and Analysis
  - (d) All of the above
5. In ACID I stands for \_\_\_\_\_.
  - (a) Integration
  - (b) Integrity
  - (c) Independent
  - (d) Isolation
6. Backup is taken from the database when it is completely shut down is called as \_\_\_\_\_.
  - (a) Partial Backup
  - (b) Hot backup
  - (c) Cold Backup
  - (d) Complete Backup
7. Which is not a component of SCM: \_\_\_\_\_.
  - (a) Replenishment System
  - (b) E-procurement
  - (c) None of the above
  - (d) All of the above
8. Primary key \_\_\_\_\_.
  - (a) Set of attributes collectively define an entity
  - (b) One of the candidate Key
  - (c) A minimal Super key
  - (d) All of the above
9. OLX is a good example of \_\_\_\_\_.
  - (a) B2B
  - (b) B2C
  - (c) B2B
  - (d) C2C
10. In ER model every attribute is defined by set of values called as \_\_\_\_\_.
  - (a) Entity attributes
  - (b) Domain
  - (c) Relationship
  - (d) Data Base

Q1. B. state whether the following statements are true or false. (Any 7)

(07)

1. RDBMS is used to manage relationship database.
2. Data models define how the logical structure of a database is modeled.
3. Query manager is responsible for directing the queries to the suitable tables.
4. Data Mining approaches seem ideally suitable for Bio-information.
5. Transactional BPO handles one aspect of a process only.
6. The hybrid cloud is composed of two or more clouds.
7. SCM refers to managing of customer interactions.

8. This two-tiered system is separate, allowing for two different ERP systems operating separately.
9. A marketing MIS supports activities throughout the many activities of marketing departments.
10. An information system is an organized system for the collection.

Q2. A. Define MIS? Explain the characteristics of MIS? (08)

B. What is DSS and explain characteristics of DSS? (07)

OR

C. What are the reasons for the failure and success of MIS? (15)

Q3 A. Explain benefits of ERP for business. (08)

B. Explain features of E-SCM. (07)

OR

Q3. C. Explain overview of CRM.

D. What is SAP? Explain the History of SAP?

Q4. A. What is Data Mining and scope of Data Mining? (08)

B. Explain Database and explain the characteristics of DBMS. (07)

OR

C. What is Data Warehousing and explain delivery process of Data Warehouse? (15)

Q5. A. Explain various types of cloud computing deployment models. (15)

OR

Q5. B. Short notes. (Any 03)

(15)

1. Entity-Relationship Model
2. The Evolution of data mining
3. Decentralized system
4. Components of a DSS
5. Manufacturing MIS
6. Objectives of MIS

\*\*\*\*\*

Note: All questions are compulsory

Q1. A. Choose correct alternatives. (Any 08)

(08)

1. DSS stands for \_\_\_\_\_.  
 (b) Dynamic Support system (b) Decision Support System  
 (d) Dynamic Support System (d) Decision Service System
2. Provide access to a series of decision-oriented database and small models \_\_\_\_\_.  
 (b) Analysis Information System (b) Data analysis system  
 (d) File drawer system (d) none of these
3. \_\_\_\_\_ is of a phase of ERP Life Cycle.  
 (b) Acquire phase (b) Adoption phase  
 (d) Implementation Phase (d) Evolution phase
4. SAP Stands for \_\_\_\_\_.  
 (d) System Application Products (b) Service Application Products  
 (f) System Analysis Products (d) Service Analysis Products
5. A SCM flow is divided into \_\_\_\_\_ categories.  
 (b) One (b) Two  
 (d) Three (d) four
6. Backup is taken from the database when it is completely shut down is called as \_\_\_\_\_.  
 (b) Partial Backup (b) Hot backup  
 (d) Cold Backup (d) Complete Backup
7. Which is not a component of SCM : \_\_\_\_\_.  
 (b) Replenishment System (b) E-procurement  
 (d) None of the above (d) All of the above
8. Primary key \_\_\_\_\_.  
 (b) Set of attributes collectively define an entity (b) One of the candidate Key  
 (d) A minimal Super key (d) All of the above
9. OLX is a good example of \_\_\_\_\_.  
 (b) B2B (b) B2C  
 (d) B2B (d) C2C
10. In ER model every attribute is defined by set of values called as \_\_\_\_\_.  
 (b) Entity attributes (b) Domain  
 (d) Relationship (d) Data Base

Q1. B. state whether the following statements are true or false. (Any 7)

(07)

1. Project phase involve customization of ERP Software package.
2. Adopting ERP system can be expensive
3. The MIS is conceived as a data processing.
4. The MIS recognizes that the different information need for different objective.
5. Supply chain management is essential to company success a customer satisfaction.
6. The hybrid cloud is composed of two or more clouds.



7. SCM refers to managing of customer interactions.
8. This two-tiered system is separate, allowing for two different ERP systems operating separately.
9. A marketing MIS supports activities throughout the many activities of marketing departments.
10. An information system is an organized system for the collection.

Q2. A. Define MIS? Explain the characteristics of MIS?

B. What are the reasons for the success of MIS?

OR

Q2. C. What are the advantages and disadvantages of DSS?

(08)

D. What is DSS and explain characteristics of DSS?

(07)

Q3. A. Explain benefits of ERP for business.

(08)

B. What is SAP? Explain the History of SAP?

(07)

OR

C. What is e-CRM and explain some feature of it?

(08)

D. Explain the various stages of ERP life cycle.

(07)

Q4. A. What are three tiers Data Warehouse Architecture?

(08)

B. Explain Database and explain the characteristics of DBMS.

(07)

OR

Q4. C. What is Data Warehousing and explain delivery process of Data Warehouse?

(15)

Q5. A. Explain various types of cloud computing deployment models.

(08)

B. What is outsourcing and explain some of the categories of Outsourcing?

(07)

OR

Q5. C. Short notes. (Any 03)

(15)

1. Subsystems of MIS
2. Traditional outsourcing
3. Scopes of data mining
4. Data Mart
5. Entity-Relationship Model

\*\*\*\*\*

DURATION: 2 1/2 Hours

MARKS:75

N.B. 1) All questions are compulsory.

2) Figures to the right indicate full marks.

Q.1 A) Fill in the blanks with correct options given below. (any 8)

(08)

1. \_\_\_\_\_ is a choice between two options, both of which will bring a negative result based on society and personal guidelines. ( corporate social responsibility, ethical dilemma, business ethics)
2. \_\_\_\_\_ theory of corporate governance explains the relationship between principals and agents.(stakeholder, agency, stewardship)
3. Dumping of toxic chemicals is \_\_\_\_\_ issues in international business practices.(employment, environmental, corruption)
4. Misleading advertisements is an ethical issue in the field of \_\_\_\_\_. ( political, marketing, finance)
5. Smuggling and drug trafficking are examples of \_\_\_\_\_ crime.( white collar crime, organized crime, behavioural crime)
6. The principle of \_\_\_\_\_ is the basic principle in Transactional analysis.(morality equity, honesty )
7. \_\_\_\_\_ is concerned with the future effect of present action taken. (sustainability, transparency, accountability)
8. \_\_\_\_\_ is a voluntary, self regulatory council, which seeks to ensure that advertisement confirm to its code of conduct.( IRDA, SEBI,ASCI)
9. \_\_\_\_\_ is the application of double entry book keeping to social economic analysis.( social responsibility, social accounting, corporate governance)
10. \_\_\_\_\_ is an example of white collar crime. ( price fixing, pollution, embezzlement)

Q.2 B) Match the column: (any 7)

(07)

A	B
1. Ethical issue in finance	a) Customer
2. Ethical issue in IT	b) Composition of board
3. Ethical issue in corporate governance	c) Window dressing
4. Justice to all practices	d) Environmental impact
5. Sustainable development	e) Fairness principle
6. Ethical issue in environment	f) Use of animal for drug testing
7. Ethical issue in medicine	g) Waste management
8. Ability to frame our actions	h) Customs
9. Morals	i) Spamming
10. External stakeholder	j) Vision

- Q.2 a) What is the difference between personal ethics and professional ethics? Explain in detail. (8)
- b) State the various objectives of ethics. (7)

OR

- c) Write a note on Securities exchange board of India. (8)
- d) Explain the 3 C's of business ethics. (7)

- Q.3 a) State the different unethical marketing practices in India. (8)
- b) Explain the various ethical principles followed by an ethical manager in the company. (7)

OR

- c) Write the benefits of ethical leadership. (8)
- d) Explain the importance of workplace ethics. (7)

- Q.4 a) Explain the various benefits of corporate governance. (8)
- b) Explain the Japanese model of corporate governance. (7)

OR

- c) What is Insider trading? Explain in detail. (8)
- d) Explain the different principles of CSR. (7)

- Q.5. a) State the need of CSR activities in business. (8)
- b) Explain the responsibility of company towards the shareholder and government. (7)

OR

Q.5.c) Write shorts notes on (Any 3) (15)

1. Corporate code of conduct
2. Triple Bottom Line
3. Organized crime
4. Corporate sustainability
5. Ethics in taxation

\*\*\*\*\*

DURATION: 2 1/2 Hours

MARKS:75

N.B. 1) All questions are compulsory.

2) Figures to the right indicate full marks.

Q.1A) Fill in the blanks from the correct options given below.(Any 8)

(08)

1. \_\_\_\_\_ ethics is a branch of ethics that deals with specific often controversial moral issues in various fields.( meta, normative, applied)
2. Ethics is derived from greek words 'ethikos' which means \_\_\_\_\_.(behavior, moral, character)
3. Business ethics is an application of ethics to \_\_\_\_\_ practices.( job, profession, business)
4. \_\_\_\_\_ is an attempt by a corporate to disclose wrong doing in the organization.( insider trading, whistle blowing, corporate governance)
5. \_\_\_\_\_ issues are concerned with the performance of manager.( efficiency, ethical, accountability)
6. The board meeting shall be held at least \_\_\_\_\_ times of a year.(3,4,5)
7. \_\_\_\_\_ is concerned with the future effect of present action taken.(sustainability, transparency, accountability)
8. \_\_\_\_\_ is a voluntary, self regulatory council, which seeks to ensure that advertisement confirm to its code of conduct.( IRDA, SEBI,ASCI)
9. \_\_\_\_\_ is the application of double entry book keeping to social economic analysis.( social responsibility, social accounting, corporate governance)
10. \_\_\_\_\_ is an example of white collar crime. ( price fixing, pollution, embezzlement)

Q.1B) State whether the following statements are true or false (Any 7 )

(7)

- 1) The word shareholder and stakeholder are synonyms.
- 2) Honesty is the requirement of ethical leadership.
- 3) Business and ethics go hand in hand.
- 4) Telgi scam is related with network scam.
- 5) There should be separate section on corporate governance in the annual report.
- 6) Kumarmanglam Birla committee was appointed by London stock exchange.
- 7) Shareholder has no right to receive dividend.
- 8) Ethical marketing now days has become less important.
- 9) CSR stands for Corporate Search and Rescue.
- 10) Audit committees are required for all companies.

- Q.2.a) What is ethics? Explain its nature. (8)  
b. Difference between personal ethics and professional ethics. (7)

OR

- c. Explain the importance of ethics. (8)  
d. State the features of business ethics. (7)  
Q.3 a. What is the need for employee code of conduct? (8)  
b. Explain the ethical issues in HRM. (7)

OR

- c. What is the importance of ethics in advertising? (8)  
d. Explain the different ways to promote ethics in business. (7)  
Q.4 a. What is corporate governance? Explain its need. (8)  
b. Briefly explain the agency theory. (7)

OR

- c. Explain the Japanese model of corporate governance. (8)  
d. State the various issues for corporate governance in business. (7)  
Q.5 a. What is CSR? Explain the evolution of CSR. (8)  
b. State the need of CSR activities in business. (7)

OR

- Q.5.c. Write short notes on (Any3) (15)

- 1) Corporate code of conduct
- 2) Triple bottom line
- 3) Whistle blowing
- 4) Ethical leadership
- 5) Corporate sustainability

\*\*\*\*\*

DURATION: 2 <sup>1</sup>/<sub>2</sub> Hours

MARKS:75

N.B. 1) All questions are compulsory.

2) Figures to the right indicate full marks.

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Q.1 A) Fill in the blanks with correct options given below. ( Any 8)

(08)

1. Ethics is a \_\_\_\_\_ science.(moral, social, normative)
2. \_\_\_\_\_ ethics deals with personal values and moral qualities.(professional, personal, managerial)
3. The principle of \_\_\_\_\_ is the basic principle in Transactional analysis.(morality equity, honesty )
4. Ramlinga Raju was a fraudster involved in \_\_\_\_\_ fraud.( stock exchange, satyam computers, bofors scam)
5. Dumping of toxic chemicals is \_\_\_\_\_ issues in international business practices.(employment, environmental, corruption)
6. \_\_\_\_\_ is watchdog of securities market in India. ( ASCI, SEBI,IRDA)
7. A form of advertising which is used to promote banned products like cigarettes and alcohol in disguise of another product is called \_\_\_\_\_ advertising. (surrogate, corporate, financial)
8. \_\_\_\_\_ refers to your inner character and what you do when nobody is watching. ( morals, ethics, beliefs)
9. Misleading advertisements is an ethical issue in the field of \_\_\_\_\_. ( political, marketing, finance)
10. Smuggling and drug trafficking are examples of \_\_\_\_\_ crime.( white collar crime, organized crime, behavioral crime)

Q.1 B) State whether the following statements are true or false. (Any 7)

(07)

1. Every business should strengthen the relationship with its stakeholders.
2. Social accounting improves employee motivation.
3. Shareholder has no right to receive dividend.
4. A steward is someone who protects and take care of the needs of others.
5. The executive director is involved in day today business activities of the organization.
6. Television advertisement of cigarettes and tobaccos are allowed in India.
7. The government has supervisory role in the field of business ethics.
8. The word shareholder and stakeholder are synonyms.
9. Every business needs a code of ethics relating to criminal behavior and consequences and their actions.
10. Lack of community participation by corporate in CSR activities is a challenge of CSR programme.

- Q.2.a. Explain the importance of ethics in detail. (8)
- b. State the objectives of business ethics. (7)

OR

- c. Explain the different types of ethics. (8)
- d. Difference between ethics and law. (7)

- Q.3 a. State the role of government in ensuring business ethics. (8)
- b. Explain the various ethical issues in marketing practices. (7)

OR

- c. What is Employee code of conduct? State its importance. (8)
- d. Explain the fundamental principle to be followed for ethics in finance. (7)

- Q.4 a. State and explain agency theory in detail. (8)
- b. What are the features of Corporate governance? (7)

OR

- c. Explain the emerging trends in Corporate governance. (8)
- d. Describe the various issues in Corporate governance. (7)

- Q.5 a. Explain the Carroll's pyramid of CSR. (8)
- b. What are the corporate social responsibility of a company towards customers and employees? (7)

OR

**Q.5.c. Write short notes on (any 3)** (15)

- a) Corporate code of conduct
- b) Social contract
- c) Managerial ethics
- d) White collar crime
- e) Sachar committee report

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IYC/SYBAF/DIRECT TAX/SEM 3/REG/OCT/2019

Time: 2 ½ Hrs

Marks : 75

- N.B: 1. All questions are compulsory with internal choice.  
2. Figures to the right indicate full marks.  
3. Working notes form a part of answer.  
4. Use of simple calculator is allowed.

Q.1 (a): Multiple Choice Questions (Any Eight)

(8)

1. A co- op society is treated under income tax laws are \_\_\_\_\_  
(Company/Association of person/body of individual/an artificial judicial person)
2. Residential status is to be determined for \_\_\_\_\_  
(Previous year/assessment year/accounting year)
3. The total income of a person is determined on the basis of \_\_\_\_\_  
(residential status/citizenship/both of these)
4. Deduction under section 80DD shall be allowed up to \_\_\_\_\_  
(Rs.75,000/Rs.1,25,000/actual expenditure)
5. The qualifying amount of preliminary expenses can be claimed as deduction over period of \_\_\_\_\_ years.  
(4/ 5/ 8/ 10)
6. Deduction u/s 54 is available to \_\_\_\_\_  
(Individual/ HUF/ Individual and HUF/ All assessee)
7. For non -Govt. Employee governed by the payment of gratuity Act.1972, the maximum monetary limit for exemption is \_\_\_\_\_  
(Rs.5,00,00/ Rs.20,00,000/ Rs.10,00,000/ No limit)
8. The maximum quantum of deduction by way of interest on money borrowed for construction of self-occupied house property is \_\_\_\_\_  
(Rs.1,50,000/ Rs. 30,000/ Rs.2,00,000/ Rs.1,00,000)
9. The deduction under section 80E is allowed for repayment of interest to the extent of \_\_\_\_\_  
(Rs. 50,000/ Rs.1,00,000/ Actual interest paid during the year)
10. A club is treated under income tax laws as \_\_\_\_\_  
(Company /association of person/body of individual/an artificial judicial person)

Q.1 (b): State whether the following statements are True or False. (Any Seven).

(7)

- 1) Maximum limit of deduction under section 80C and 80CCC is Rs.2,00,000.
- 2) Lunch facility provided by employer is a taxable perquisite.
- 3) Municipal tax paid by owner only is allowed as deduction under section 24.
- 4) Gross Annual Value of deemed to let out property is considered as Nil.



- 5) Transfer includes compulsory acquisition under income tax act.
- 6) Municipal tax allowed as deduction from gross annual value only on paid basis.
- 7) Amount spend on entertainment can be claimed as deduction under section 16(2) by all assessee.
- 8) Professional tax is allowed as deduction on accrual basis.
- 9) Receipts of non-compete fees are treated as income under 'Profits and Gains of Business or Profession'.
- 10) Personal effects includes jewellery.

Q.2 : Mr. Yang is working in Chung Ltd. And has given the details of his income for the previous year 2018-19. Compute the gross salary from the details below.(assessment year 2019-20). 15

Particulars	Rs.
Basic Salary per month	1,00,000
Dearness allowance per month (50% is for the retirement benefits)	80,000
Commission as a percentage of turnover	1%
Turnover during the year	50,00,000
Bonus	4,00,000
Gratuity(Received during service)	2,50,000
Own contribution of recognised provident fund	2,00,000
Employer's contribution to RPF (Exempt Rs. 2,07,000)	20% of basic salary
Interest accrued in the RPF @ 13% P.a (Exempt Rs. 95,000)	1,30,000

OR

Q.2 : Ms.Priyadarshini purchased a house property for Rs. 15,00,000 in October,1995. She constructed a first floor during the financial year 2006-07 for Rs. 5,50,000. She made a further improvement in the financial year 2012-13 for Rs. 8,00,000. She constructed a second floor during the financial year 2013-14 for Rs. 12,00,000. She sold the property on 1-2-2019 for Rs. 3,50,00,00. She paid a brokerage of Rs. 50,000. For the sale transaction. Fair market value of the property has on 1-4-2001 was Rs. 16,00,000. Investment in new house property was Rs. 2,50,000 on 10-3-2019. Compute the capital gains of the assessment year 2019-20. (15)

Cost of inflation index: F.Y-2001-02= 100, F.Y.2006-07=122, F.Y. 2012-13= 200  
F.Y.2013-14=220, F.Y.2017-18=272 F.Y 2018-19 280.

Q.3: Mrs. Pranita is an owner of a residential house property known as 'Ashirwad' at Mulund. The house was occupied by three tenants. The other particulars tenants wise are stated here for the year ended 31<sup>st</sup> March 2019. (15)

Particulars	1 <sup>st</sup> Unit	2 <sup>nd</sup> Unit	3 <sup>rd</sup> Unit
	Tenant-1	Tenant-2	Tenant-3
Gross Rateable Value	12,000	14,000	15,000
Fair Rent	9,000	15,000	16,000
Actual Rent Received	11,400	10,800	18,000
Municipal Tax Paid	3,240	3,780	4,050
Expenses on Repair	1,000	Nil	Nil
Expenses on Collection of Rent	Nil	500	Nil

The repair cost of the first and the second month unit is to be borne by the tenants themselves. Owner, Mrs. Pranita is to bear Municipal taxes only in respect of the 1<sup>st</sup> unit, the municipal taxes of the 2<sup>nd</sup> and 3<sup>rd</sup> units has been reimbursed be tenant 2 and tenant 3 respectively to the owner.

Compute the income from house property of Mrs. Pranita for the A.Y. 2019-20

OR

Q:3. From the following information of Mr. Jay for the previous year 2018-19, compute the Gross Total Income for the assessment year 2018-19 as if he is a (15)

- Resident and Ordinarily resident
- Resident and not ordinarily resident
- Non- Resident

Particulars	Rs.
1. Income from business in Dubai controlled from London	50,000
2. Rent from house in UK received in Spain	60,000
3. Amount brought to India auto of past untaxed profit earned in New Zealand	70,000
4. Income from agriculture land in Japan received in India.	90,000
5. Dividend from German company received in London	80,000
6. Royalty from a company in Indonesia, received in Russia.	1,00,000
7. Interest Credited by HSBC Bank, New York branch.	1,10,000
8. Income from profession in Sri Lanka, received in Bhutan (Profession set up in Sri Lanka)	1,20,000
9. Salary earned received in Saudi Arabia	2,00,000
10. Dividend from Indian company received in abroad.	50,000

Q.4: Mr. Sawant who is physically disabled person (50% disabled) as certified by medical authority. Is employed with Ritz college of commerce. He furnished the following information for the year ended 31<sup>st</sup> March, 2019. (15)

Particulars	Rs.
Basic Salary	10,000 per month
D.A	3,500 per month
Arrears of salary (not taxed earlier)	10,000
Medical Expenses reimbursed	12,000
Leave Salary Received	14,000
Examiner ship fees from college	2,000
Fees for setting T.Y.B.com papers for Nagpur University	4,000

Royalty received from Marvel Publications for writing on accountancy Rs. 20,000. Expenses incurred for writing manuscripts of this book Rs. 4,000. Profession tax paid Rs. 2,000. Compute taxable income Mr. Sawant for the A.Y. 2019-20.

OR

Q.4: Mr.Ravi owns a Shampoo Factory at Nagpur. Following is the Profit and Loss Account prepared by him for the accounting year 2018-2019. (15)

Particulars	Rs	Particulars	Rs.
To Sales Tax (Incurred during the year)	2,000	By Gross Profit	75,000
To Advertisement	5,000	By House Property Income	5,000
To Bonus	8,000		
To Commission	2,000		
To Depreciation	6,000		
To Donation National Defence Fund	1,000		
To Embezzlement by an Employee	2,000		
To General Expenses	5,000		
To Salary to Staff	10,000		
To Office Expenses	5,000		
To Discount to retailers	3,000		
To Sundry Expenses	5,000		
To Net Profit	26,000		
	<b>80,000</b>		<b>80,000</b>

Compute his business income for the assessment year 2019-20. Further information:

1. Sales Tax paid during the year Rs. 400
2. Total bonus paid during the year was Rs. 8,000 debited in the books and Rs. 11,000 for in the preceding year but paid in the current year.
3. Office expenses include Rs. 1,050 paid as bribe.
4. General Expenses include Rs. 1,000 being the municipal taxes in respect of house property.

Q. 5 (a): State any eight incomes chargeable to tax under the head "Profit and Gains from Business of Profession".

(8)

(b): Define Capital Assets under Section 2(14).

(7)

OR

Q.5: Write a short note on (Any Three):

(15)

1. Perquisite
  2. Resident and Ordinarily Resident
  3. Deemed to be Let Out House Property
  4. Deduction under section 80C
  5. Agriculture Income
-

Marks: 75

Duration: 2-1/2 Hours

- Note: 1 All questions are compulsory.  
2 Figure to the right indicates full Marks.

1. A) Attempt any EIGHT from the following.

8

1. The income of the minor child shall be clubbed in whose hands
  - a) Mother
  - b) Father
  - c) Either mother or father at the option of the child
  - d) The parent whose total income is greater
2. The time limit for c/f of long-term capital losses for the set off is
  - a) 4 years
  - b) 5 years
  - c) 6 years
  - d) 8 years
3. Remuneration received by the partner of the firm from the such firm shall be taxable as
  - a) Salary income
  - b) Profits and gains of business
  - c) Capital gains
  - d) Income from other sources
4. What is the rate of interest at which the interest on capital is allowed to be deducted from the book profit?
  - a) @ 9% p.a.
  - b) @ 12% p.a.
  - c) @ 15% p.a.
  - d) @ 18% p.a.
5. Who is required to compulsorily deduct tax at source ?
  - a) Sole proprietary concerns
  - b) Partnership firms
  - c) Companies
  - d) Partnership firm and companies
6. The prescribed form of income tax return for partnership firm is
  - a) ITR 3
  - b) ITR 4
  - c) ITR 5
  - d) ITR 6
7. Minor child includes
  - a) Step child
  - b) Adopted child
  - c) Both (a) and (b)
  - d) None of these
8. Long term capital loss can be set off from which of the following?
  - a) Short term capital gain only
  - b) Long term capital gain only
  - c) Income from business or profession
  - d) Income from salary
9. Under which section of the Income Tax Act, 1961 a belated return is filed.

- a) Section 139(1)
  - b) Section 139(3)
  - c) Section 139(4)
  - d) Section 139(5)
10. Company assesses are required to pay advance tax in
- a) Two installments
  - b) Three installments
  - c) Four installments
  - d) Five installments

B. Attempt any seven from the following True or False.

7

1. Every person, being a company, has to file its return of income only if it has any positive income or if it wants to carry forward the loss (if any)
2. Speculation losses may be set-off against non-speculative profit.
3. The income of minor child will always be included in the income of his/her parents.
4. As per section 164(1A) income accruing to a minor shall be clubbed in the income of father or mother at their option.
5. Tax is deductible on leasing or hiring of machinery.
6. If the municipal taxes, ground rent, etc. are born by tenant, no tax will be deducted on such sum.
7. Tax should be deducted either at the time of actual payment of rent or at the time of its credit to the account of the payee, whichever is earlier.
8. Section 243B provide for levy of interest for default in complying with the notice for payment of tax.
9. Tax evasion is fully within the framework of law.
10. Tax planning creates a sense of injustice in the minds of honest tax-payers.

2.A Given below is the profit and loss account of M/S Prem Raj & co. a partnership firm for the financial year 2017-18.

15

Particulars	Rs.	Particulars	Rs.
To Purchases	15,35,000	By Sales	35,00,000
To Direct & Indirect Expenses	7,35,000	By Interest on Securities (Net)	45,000
To Depreciation	2,20,000	(TDS Rs. 5,000)	
To Interest to partners	2,00,000		
To Salary to Partners	6,60,000		
To Net Profits	1,95,000		
	<b>35,45,000</b>		<b>35,45,000</b>

Other information :

1. Depreciation allowed as per section 32 is Rs. 1,50,000.
2. Purchase includes a bill from supplier for Rs. 30,000 which was paid in cash.
3. The firm has three partners A, B & C. They share profits in the ratio 4:3:3. C is a sleeping partner.
4. Interest paid to partners @ 20% p.a. and authorized in partnership deed.
5. Salaries authorized by partnership deed are paid to all partner equally.

Compute Taxable Income of the firm considering that it is a business firm for the assessment year 2017-18.

OR

- 2.8. Profit and loss account of X and Company, a partnership firm, for the year ending on 31<sup>st</sup> March, 2017 is as follows. 15

Particulars	Rs.	Particulars	Rs.
To Cost of Goods Sold	18,00,000	By Sales	26,00,000
To Municipal Tax of House Property	30,000	By Gross Rent of House Property (Let out throughout the year)	1,20,000
To Sundry Expenses	42,100		
To Other Expenses	1,35,000		
To Interest on Partners Capital @ 10% p.a.	1,20,000		
To Remuneration to Partners	1,80,000		
To Depreciation	45,500		
To Net Profits	3,67,400		

Other information :

1. Other expenses of Rs. 12,000 is not deductible under section 36 and 37 of Income Tax Act
2. Depreciation as per section 32 is Rs. 31,500.
3. All the condition of section 40(b) are satisfied.

Calculate the taxable income and income tax liability of the firm for the A. Y. 2017-18.

3. A Mr. Murlidhar furnishes you the following information for the following for the year ended 31<sup>st</sup> March, 2017. 15

Profit and loss account for the ended 31<sup>st</sup> March, 2017

Particulars	Rs.	Particulars	Rs.
To Salaries	1,60,000	By Gross Profit	7,00,000
To Printing & Stationary	25,000	By Winning from Lotteries	15,000
To Conveyance	30,000	By NSC Interest Accrued	10,000
To Rent	24,000	By Dividend from Indian company.	10,000
To Entertainment Expenses	15,000		
To Advertisement Expenses	45,000		
To Depreciation	32,000		
To Advance Income tax	10,000		
To Emblezement by an employee	2,000		
To Drawing	28,000		
To staff welfare expenses	65,000		
To Net Profit	2,99,000		
	7,35,000		7,35,000

Other information :

1. Depreciation allowed as per Income Tax Rules is Rs. 35,000.
2. Half of the Rent is attributable towards his residential flat.
3. Staff welfare Expenses include Rs. 15,000 incurred for Medical treatment of his physically handicapped Brother.
4. He spent Rs. 100 for purchase of lottery tickets, debited to drawings.

You are required to compute his total income and tax for the assessment year 2017-2018.

OR

3. B Mr. Kulshilaal gives you the following information for the year ended 31<sup>st</sup> March, 2017 15

Particulars	Rs.	Particulars	Rs.
To salary to staff	2,00,000	By Gross Profit	10,00,000
To salary to Mr. Khashilal	60,000	By winning from horse races	1,00,000
To General expenses	1,50,000	By Dividend from co-operative Bank	20,000
To conveyance	70,000	By Interest on P.P.F. A/C	40,000
To Rent of Premises	1,00,000	By old debts recovered	38,000
To Fire Insurance Premium	27,000		
To Reserves for Bad Debts	20,000		
To Income Tax	15,000		
To Contribution to p.p.f	50,000		
To Depreciation	70,000		
To Net Profit	4,36,000		
	<b>11,98,000</b>		<b>11,98,000</b>

Other Information.

1. Depreciation allowance under income tax rules is Rs. 60,000.
  2. General expenses include Rs. 10,000 for gifts to staff and Rs. 20,000 for LIC Pension plan premium.
  3. Old Debts in respect of which recovery is made were not allowed as deduction in the past, though they were written off in books.
- Compute his total taxable income and tax for assessment year 2017-18

4. A. Compute the total income of Mr. Karan, a resident Indian, aged 57 years, from the following details for the year ended 31<sup>st</sup> March, 2017. Also show the items eligible for carry forward to the A.Y. 2018-19.

Particulars	Rs.
Income from salaries	2,55,000
Loss from house Property	2,19,000
Loss from toys Business of A.Y. 2016-17	2,45,000
Income from Speculation Business	28,000
Loss from specified Business covered by Section 35AD	46,000
Long Term Capital Gains from sale of Urban Land	2,75,500
Long Term Capital Loss from sale of Listed Shares in recognized stock exchange (STT Paid)	1,32,000
Loss from Card Games	23,000
Income from betting (Gross)	49,000
Deposit in P.P.F	1,00,000

OR

4. B Calculate TDS in the case of an Employee (Male/Female) below the age of 60 years and having Salary income of :

Particulars	Rs. (i)	Rs. (ii)	Rs. (iii)	Rs. (iv)	Rs. (v)
Gross Salary income (including Allowance)	2,50,000	5,00,000	10,00,000	20,00,000	1,10,00,000
Contribution of G.P.F.	45,000	50,000	1,00,000	1,00,000	1,00,000

5. A. What are the objectives of Tax Planning. 8  
 B. Explain when an individual taxable in respect of the remuneration of spouse. 7

OR



5

Write Short notes Any Three.

- A. Income of Minor Child
- B. Inter-head adjustment
- C. Losses in speculation Business
- D. Types of Tax planning
- E. Objectives of Tax planning

Time: 2½ Hours

Total Marks: 75

Note: All questions are compulsory

From Q2 to Q 4. Attempt either "A" and "B" OR "C" and "D"

From Q5 do either "A" and "B" OR "C"

Q1. A) Multiple choice questions (Any 8)

(08)

- 1) \_\_\_\_\_ is the supporting process  
(a) Develop product (b) HR system (c) Set diagram (d) MIS
- 2) In Tally, \_\_\_\_\_ shortcut key is used to accept and save all data.  
(a) Ctrl+A (b) Shift+A (c) Alt+A (d) ESC+A
- 3) \_\_\_\_\_ Report is one of the MIS reporting alternatives.  
(a) Exception (b) Software (c) Hardware (d) Quires
- 4) Business process is composed of \_\_\_\_\_.  
(a) Process (b) Stages (c) Department (d) Product life cycle
- 5) A \_\_\_\_\_ is an activity or set of activities that will accomplish a specific organization.  
(a) Purchase process (b) Business Process (c) HR process (d) sales process
- 6) BPM is to \_\_\_\_\_ people.  
(a) Remove people (b) Empower People (c) harass People (d) professional people
- 7) Information process includes: \_\_\_\_\_.  
(a) Recording (b) Playing (c) Movement (d) Real time
- 8) \_\_\_\_\_ is the ability to access data securely.  
(a) My access (B) Data Access (C) Full access (D) Storage data
- 9) TPS stand for \_\_\_\_\_.  
(a) Telephone processing system (b) Transaction Processing system  
(c) Traffic processing system (d) Transaction productive system
- 10) AIS stand for \_\_\_\_\_.  
(a) All India station (b) Artificial intelligent system  
(c) artificial information system (d) Artificial information sources

Q1. B) State the following as True or False (Any 7)

(07)

- 1) System Designer should not mix technical needs with information needs.
- 2) User input is not important in developing Process.
- 3) EDP stands for Electronic data Processing.
- 4) MIS provides periodic scheduled exception and demand reports.
- 5) To select a company the key is F1.
- 6) A Business process has to be manual only.
- 7) BPM does not involve continuous effort.
- 8) Cost of learning is the limitation of computerized accounting system.
- 9) Computer can make self-decision.
- 10) Different mathematical models and tools are used in MIS

Q2. A. Explain the concept. Total quality management in detail

(08)

B. Explain life cycle of business process management.

(07)

Or

C. how to create company in Tally ERP 9.0?

(08)

D. Explain the limitations of Computerized Accounting system.

(07)

Q3. A. Explain feature of computerized Accounting system.

(08)

B. Define MIS and Explain the objective of MIS.

(07)

OR

C. Explain the feature of MIS.

(08)

D. Explain the concept of financial MIS.

(07)

Q4. A. Explain the challenges faced in MIS system?

(08)

B. Explain the various risk found in audit.

(07)

OR

C. Explain the scope of audit in IT / CIS environment?

(08)

D. Explain the concept of cloud Computing

(07)

P.T.O.

Q5. A. list and explain guideline for developing effective MIS reports.

(15)

OR

Q5. B. Write short notes on: (Any 3)

(15)

1. Advantage of CAAT
2. Internal control
3. Categories of accounting package
4. BPM life cycle
5. Benefit of business process automation

\*\*\*\*\*

N.B. 1) Attempt all questions

2) Figures to right indicate full marks

**Q.1 (A) choose the correct answer and rewrite the statements. (Any eight) 8**

- 1) ..... research is conducted to measure the quantity of a particular situation.  
(Quantitative, Qualitative, Applied)
- 2) Research ..... is a logical and systematic plan for conducting research study? (Design, sample, report)
- 3) ..... Hypothesis states that there is a relationship between two or more variables. (Alternative, Null, Working)
- 4) ..... data is also known as recorded data from published sources. (Secondary, primary, Tertiary)
- 5) Every statistical table must have a suitable..... (Title, Number, Date)
- 6) ..... Is designed for publication in a professional journal. (Interim report, summary report, Research article)
- 7) A ..... is a statement of fact and figures, prepared for the purpose of information and action. (report, footnote, bibliography)
- 8) A sample of respondents must represent the ..... (Universe, Environment, Society)
- 9) The first section of research paper is..... (Abstract, introduction, Analysis)
- 10) ..... Contains the source of every reference used in the research report. (Research Abstract, Footnote, Bibliography)

**Q 1 B) State whether the following statements are true or false (any seven) 7**

- 1) Social research is a type of applied research.
- 2) Research can be quantitative and qualitative in nature.
- 3) Research has no significance in accounting and finance.
- 4) Hypothesis must be conceptually clear.
- 5) Research design should be rigid in nature.
- 6) Z test is used to test hypothesis when sample size is less than 30.
- 7) Questionnaire is used to collect secondary data in research study.
- 8) The sample selection for research need not represent the universe.
- 9) Technical report is designed for executives.
- 10) Research report provides outdated information on important matters.

Q 2) a) Explain the objectives of Research. 7

b) Define research design and steps of research design 8

OR

a) What is interview technique and explain types of interview techniques. 8

b) Explain survey method and types of survey method. 7

S.Y.B.A.F.

- Q3 a) Explain the significance of hypothesis. 7  
 b) Calculate the mean and median for the data give below 8

Daily Earning(Rs)	50-53	53-56	56-59	59-62	62-65	65-68	68-71	71-74	74-77
No of persons	4	7	15	30	36	28	16	10	5

OR

- Q3 a) Calculate standard deviation from the following 8

Marks	10	20	30	40	50	60
No. of students	8	15	20	10	5	4

- b) What is research report? Explain its characteristics. 7

- Q 4) a) Calculate the coefficient of correlation from the following data 8

X	12	9	8	10	11	13	7
Y	14	8	6	9	11	12	3

- b) Describe the steps in research report writing. 7

OR

- Q4) a) Explain the sources of secondary data. 7

- b) Explain the different forms of hypothesis 8

- Q5) a) Discuss the advantages and disadvantages of secondary data. 7

- b) What are primary data and the techniques of primary data collection? 8

OR

- Q5) Write short notes (any three) 15

- a) Significance of graphic presentation.

- b) Essential of good report

- c) Secondary method

- d) Primary data

- e) Structure of research report.

Time: 2½ Hrs

marks: 75

N.B.: (1) All questions are compulsory.

(2) Figures to the right indicate full marks.

Q1. A. Fill in the blanks. (Any 8)

(08)

1. \_\_\_\_\_ is consumer's disposable income not used for consumption.  
(a) Income (b) Saving (c) Consumption
2. \_\_\_\_\_ Inflation known as mild inflation.  
(a) Creeping (b) Galloping (c) Walking
3. Treasury bill was first issued in \_\_\_\_\_.  
(a) 1917 (b) 1918 (c) 1919
4. NSC was established in \_\_\_\_\_.  
(a) 1990 (b) 1991 (c) 1992
5. \_\_\_\_\_ represents ownership in a company.  
(a) Mutual Funds (b) Bonds (c) Equities
6. \_\_\_\_\_ Contract takes place between two counterparties.  
(a) Future (b) Forward (c) Option
7. Citibank setup in merchant banking division in India in \_\_\_\_\_.  
(a) 1968 (b) 1969 (c) 1970
8. \_\_\_\_\_ Funds has high risk funds.  
(a) Equity (b) Debt (c) Money Market
9. In 1989 \_\_\_\_\_ was brought into money market.  
(a) Commercial paper (b) Treasury Bills (c) Certificate of deposit
10. \_\_\_\_\_ is volatile  
(a) Fixed deposit (b) Gold (c) Derivatives

B. State whether the following statements are true or false. (Any 7)

(07)

1. RBI is apex financial body.
2. Operating lease is a short term.
3. Bank deposits are marketable assets.
4. 10 k reports are quality reports.
5. Debt marketing is a debtor market.
6. Derivatives traded on OTC.
7. Future contract are oldest contract.
8. Commercial Bank generally takes right risk.
9. Commercial paper is long term secured Instruments.
10. Financial services are provided by the finance Industry.

2. Answer any one of the following. (15)

- A. Explain the functions of financial system.
- B. Explain different types of Inflation.

3. Answer any one of the following. (15)

- A. Explain the types of money market instrument.
- B. Explain the different NSE groups.

4. Answer any one of the following. (15)

- A. Explain financial instruments and Non-financial instrument.
- B. Explain Equity Shares.

5. Answer any one of the following. (15)

- A. 1) Explain the features of financial service.
- 2) Explain the advantages of plastic money

OR

B. Write short notes (Any Three)

- 1. Merchant banking
- 2. Underwriter.
- 3. Types of consumer finance.
- 4. Mutual funds.
- 5. Commercial paper.



IYC/SYBAF/BUSINESS LAW/SEM-III/R/OCT/2019

Time: 2:30 hrs

Marks:75

**N.B.I. Attempt all questions.**

**Q.1.A) Fill in the blanks : (Any8)**

**(08)**

- 1) Registration of Partnership in the state of Maharashtra is \_\_\_\_\_.
- 2) Karta of a Joint Hindu family firm has \_\_\_\_\_ liability.
- 3) Power to expell a partner should be excercised in \_\_\_\_\_.
- 4) The year of enactment of the Indian partnership Act. is \_\_\_\_\_.
- 5) The contributions constitute \_\_\_\_\_ of an LLP .
- 6) LLP is a \_\_\_\_\_.
- 7) Factory means any premises including the \_\_\_\_\_ thereof.
- 8) Child means a person who has not completed his \_\_\_\_\_ years of age.
- 9) Occupier means a person who has ultimate \_\_\_\_\_ over the factory .
- 10) Ambulance room in factory employing more than \_\_\_\_\_ workers.

**B) State whether the following statements are true or false : (Any7)**

**(07)**

- 1) A firm is a legal entity.
- 2) Minor can become a full-pledged partner.
- 3) Partnership is the extension of Law of Agency.
- 4) The death of a partner dissolve the firm.
- 5) In LLP no partner is liable for the wrongful act of another partner.
- 6) The factory is required to keep necessary equipment or facilities for extinguishing fire.
- 7) "Lifting machine" means rope, sling, hook, shackle.
- 8) Minimum two persons can form LLP.
- 9) Goodwill cannot be sold or purchased separately.
- 10) Partner has limited liability in the firm.

Q.2.a) Define partnership. What are the essential elements necessary in order to  
Constitute a partnership? (15)

**OR**

b) State the form of contribution under section 32 and 33 of LLP Act. (15)

Q.3.a) Define LLP. Explain its features and advantages. (15)

**OR**

b) When can a firm be dissolved without the intervention of the court. (15)

Q.4.a) Explain the term manufacturing Process under Factories Act. (08)

b) Who is a worker and what are the rights of a worker ? (07)

**OR**

Q.4) State and explain the provisions of the Factories Act, 1948 regarding health Measures to be taken for the benefit of the workers. (15)

Q.5.a) "State Government may make rules regarding canteen facilities to workers"- Discuss. (15)

**OR**

Q.5) Write short notes on (Any 3) : (15)

- a) Whistle Blowing
- b) Types of Partners
- c) Concept of Goodwill
- d) Incorporation of LLP
- e) Precautions in case of fire.

\*\*\*\*\*

Marks: 75

Duration: 2½ hours

**Note:** 1. All questions are compulsory

2. Figures to the right indicate full marks.

**Q. 1 A. State the following statements are True or False. (Any 08)**

(08)

1. If cash received is ₹ 10 lakh, 50% of work certified then the value of work certified is ₹ 15 lakh.
2. Contactor is a person who takes the contract.
3. The sale of scrap is credited to process account.
4. Factory cost = Prime cost+ factory overheads
5. Weight loss has no scrap value.
6. Income Tax paid is ignored in Cost sheet.
7. Overhead means direct expense.
8. Abnormal loss is charged to costing P & L account.
9. Rent received please only credited in cost accounts.
10. Secondary packaging material is a part of selling overhead.

**Q. 1 B. Match the columns. (Any 07)**

(07)

Column A	Column B
1. Salesman Commission	a. Direct Cost
2. Office rent	b. Selling and Distribution Overhead
3. Prime Cost	c. Office Overheads
4. Abnormal Loss	d. Works Overheads
5. Abnormal Gain	e. Normal Output- Actual Output
6. Consumable Stores	f. Actual Output – Normal Output
7. Oil Manufacturing	g. Unavoidable
8. Normal Loss	h. Process Costing
9. Imaginary Value	i. Recorded in Financial Accounting only
10. Expenses on issue of share	j. Notional Profit

**Q. 2 From the books of Large Company the following details have been extracted for the year ending 31.03.2017**

Particulars	Amount (₹)
Opening Stock of Raw material	30000
Purchases of raw material	80000
Closing stock of raw material	40000
Carriage Inward	5000
Wages – Direct	75000
Wages – Indirect	10000
Direct Expenses	15000
Rent Rates: Factory	5000
Rent Rates: Office	500
Indirect Consumption of material	500
Depreciation of plant	1500
Depreciation of office furniture	100
Salary: Office	2500
Salesman Salary	2000
Other factory expenses	5700

Other office expenses	900
Managing director's remuneration	12000
Other selling expenses	1000
Travelling expenses of salesman	1100
Carriage Outward	1000
Sales	250000
Advanced income tax paid	15000
Advertisement	2000

The managing director's remuneration is to be allocated ₹ 4000 – Factory, ₹ 2000 – office and ₹ 6000- selling departments.

Prepare Cost Sheet from above data.

(15)

Or

Q. 2 From the following details of XYZ Limited computer profit as per profit and loss account as well as, as per cost sheet. Reconcile the profits between Cost Sheet and profit and loss A/C.

Sales	₹ 20000
Purchase of material	₹ 3,000
Closing stock of material	₹ 500
Direct wages	₹ 1,000
Indirect wages	₹ 500
Indirect Factory expense	₹ 2,000
Bad Debts	₹ 100
Interest on Overdraft	₹ 50
Profit on sale of Assets	₹ 1,000
Selling expenses	₹ 2,000
Distribution expenses	₹ 1,000

In cost sheet, manufacturing overhead recovered at 300% of direct wages. Distribution overheads at ₹ 700.

(15)

Q. 3 PQR Ltd. Manufactures a product which passes through three processes. The Cost records are as follows.

Input to Process A 500 units @ ₹ 04 per unit.

Particulars	Process P	Process Q	Process R
Direct Materials	₹2600	₹2000	₹1025
Direct Labour	₹2250	₹3680	₹1400
Expenses	₹2250	₹3680	₹1400
Normal Loss	10%	20%	25%
Scrap Value per unit	₹2	₹4	₹5
Actual Output	450	340	270

Prepare Process Accounts. Show process cost per unit for each process.

(15)

Or

Q. 3 Alpha Ltd. produces a chemical product which passes through three consecutive processes. The following details are available:

Particulars	Process I	Process II	Process III
Raw material Used Units	1000	140	1348
Raw material Used ₹	120000	28000	107840

Direct Wages ₹	20500	18520	25000
General Expenses ₹	10300	7240	4320
Passed on next Process	75%	50%	--
Sent to warehouse	25%	50%	100%

In each Process 2 % of the total weight put in lost and 10% is scrap.

Scrap of process I and Process II realises ₹ 100 a ton and that Process III ₹ 20 a ton.

Prepare Process accounts.

(15)

Q. 4 The following information is obtained from the books of Goa Ltd. Relating to a contract for ₹ 75, 00,000. The contractee pays 90% of the value of work done as certified by the architect.

Particulars	2017 (₹)	2018( ₹)	2019( ₹)
Materials	9,00,000	11,00,000	6,30,000
Direct Expenses	35,000	1,25,000	45,000
Indirect Expenses	15,000	20,000	--
Work Certified	17,50,000	56,50,000	75,00,000
Work Uncertified	--	1,00,000	--
Plant issued	1,00,000	--	--
Wages	8,50,000	11,50,000	8,50,000

The Value of plant at the end of 2017, 2018 and 2019 (When the contract was completed) was ₹ 80,000, ₹ 50,000 and ₹ 20,000.

Prepare Contract Account for the year ended 2017, 2018 and 2019.

(15)

Or

Q. 4. A building contractor furnishes the following records about a contract commenced on 1<sup>st</sup> April 2018. Expenses incurred on the contract up to 31 December 2018 were:

Materials Purchased - ₹ 21,500

Wages paid - ₹ 50,110

Foreman salary - ₹ 6310

Administrative salary - ₹ 12610

Machinery purchased - ₹ 15000

A superior with a monthly salary of a ₹ 1000 has spent about half of his time on this contract.

Material at site on 31.12.2018 were worth ₹ 2480. The machinery purchased was used for 73 days.

The estimated life of the machine is 5 years and its scrap value is estimated at ₹ 1000.

The contract price is fixed at ₹ 2,20,000. On 31<sup>st</sup> December 2018 two-thirds of the contract was completed. Work certified was worth ₹ 1,20,000 and 90,000 have been paid on account. Prepare the contract account.

(15)

Q.5 a. Explain the features of process costing.

(08)

b. What is Contract Costing? Explain features of Contract Costing.

(07)

Or

Q.5 Write Short Notes. (Any 03)

(15)

1. Work certified

2. Cost Sheet

3. Classification of Costs

4. Prime Cost

5. Importance of Reconciliation Statement

Time: 2½ Hours

Total Marks: 75

Note: All questions are compulsory

From Q2 to Q 4. Attempt either "A" and "B" OR "C" and "D"

From Q5 do either "A" or "B"

Q1. A) Multiple choice questions (Any 8) (08)

- 1) Unix operating system was development using the programming language \_\_\_\_\_.  
(a) C++ (b) Java (c) C (d) C#
- 2) Remote/offsite storage is also called as \_\_\_\_\_ backup.  
(a) Wind (b) Air (c) Cloud (d) Rain
- 3) \_\_\_\_\_ bar displays document information as well as the insertion point locations.  
(a) Menu (b) Tool (c) Status (d) Title
- 4) To select multiple non-adjacent cells in a worksheet you will click them holding \_\_\_\_\_.  
(a) CTRL Key (b) ALT Key  
(c) Shift Key (d) Ctrl + Shift Key
- 5) \_\_\_\_\_ is an algorithm that gets real time information from various internet sites.  
(a) Web crawler (b) Web Search  
(c) Subject Directions (d) Search Engine
- 6) Generally all e-mail sites provides attachment up to \_\_\_\_\_.  
(a) 50MB (b) 25MB (c) 48 MB (d) 25GB
- 7) \_\_\_\_\_ is an EDI document.  
(a) Shipping Request (b) Passport  
(c) Aadhar (d) Pancard
- 8) \_\_\_\_\_ is the pillar of E-Commerce.  
(a) People (b) Money  
(c) Vendor (d) Selling
- 9) \_\_\_\_\_ hacker is appointed by the organization to detect security loopholes and vulnerabilities  
(a) Ethical Hacker (b) Unethical hacker  
(c) Professional Hacker (d) Private hacker
- 10) \_\_\_\_\_ is used to track project status.  
(a) Project Planner (b) Project Tracker  
(c) Project Status (d) Projector

Q1. B) State the following as True or False (Any 7) (07)

- 1) LAN refer to a networking environment that exist within s small premises
- 2) Modern stands for modulators and demodulators.
- 3) Zoom control lets you zoom in for a closer look at your text.
- 4) Meta – search engine search several major engines.
- 5) Downloading refer to either a file or a software download
- 6) A hypermedia system is made for extranet network
- 7) RAM is a secondary storage device
- 8) Virtual hosting to serve many website using three IP address.
- 9) A web portal is a “Cybercrime” on the web.
- 10) Decryption is the recovery of the original message form decryption data.

Q2. A. define computer and explain feature of computer. (08)

B. Explain different types of software. (07)

OR

C. Explain different types of network topology. (08)

D. define computer and Explain parts of computer. (07)

Q3 A. Explain the process of mail merge in MS Word. (08)

B. Explain the steps to create a SmartArt. (07)

OR

C. Explain the steps to add animation to image in PowerPoint slide. (08)

D. Write down the step to send file as an attachment through E-mail. (07)

Q4 A. Define E-commerce and explain its application. (08)

B. Explain the various types of E-commerce software. (07)

OR

C. What are various security threats online? (08)

D. what are the various modes of electronic payments? (07)

Q5. A. What is E-Marketing explain with example? (15)

OR

Q5. B. Write shorts notes on: (15)

- 1) Advantages of Ring topology
- 2) Search Engines
- 3) Print document
- 4) Internet Terminology
- 5) Spamming

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IYC/SYBAF/FA-III/SEM III/REG/OCT-2019

Subject: Financial Accounting-III

Marks: 75

Duration: 2 & ½ Hrs.

Note – 1] All questions are compulsory

2] Use simple calculator is allowed.

**Q.1 A] Multiple choice questions: (any 8)**

**(08)**

1. In the absence of provision in partnership deed interest at \_\_\_\_\_ per annum is allowed on partner's loan.  
a) 5% b) 6% c) 7% d) 8%
2. In piecemeal distribution proportionate capital method is also known as \_\_\_\_\_.  
a) Surplus capital method b) maximum loss method c) minimum loss method d) none of the above
3. Agreed value refers to the value specified in the \_\_\_\_\_.  
a) balance sheet b) profit and loss account c) cash account d) adjustments
4. Difference in exchange is transferred to \_\_\_\_\_.  
a) Trading account b) profit and loss account c) foreign exchange fluctuation account d) none of the above.
5. Purchase consideration of vendor partnership firm can be discharge in form \_\_\_\_\_.  
a) Cash only b) shares only c) shares debentures cash d) debentures only
6. Profit and loss appropriation account is prepared to ascertain \_\_\_\_\_ profit.  
a) gross b) net c) divisible d) adjusted
7. When current account is prepared partners capital is \_\_\_\_\_.  
a) fixed b) fluctuating c) equal d) all of the above
8. Upon amalgamation of partnership firm the liabilities not taken over by the new form is to be paid \_\_\_\_\_.  
a) Ignored b) debited to partners capital c) paid in cash d) credited to realization A/C
9. Foreign exchange fluctuation account is a \_\_\_\_\_ account.  
a) Real b) Personal c) Fictitious d) Nominal
10. When closing the books of the old partnership firm all the assets and liabilities are transferred to realisation account \_\_\_\_\_ value.  
a) market b) book c) barter d) agreed

**Q.1 B] State whether the following statement is True or False (any 7):**

**(07)**

1. Purchase of office equipments is show in profit and loss account on debit side.
2. S14 deals with amalgamation of firms.
3. Excess capital method is also so known as proportionate capital method.
4. Government dues are preferential liabilities.
5. Balance in foreign exchange fluctuation account transfer to capital Reserve account.
6. If expenditure of conversion is borne by the firm entry is passed in the books of firm.
7. Purchase consideration is amount payable by the new form to vendor form.
8. Purchase of office equipment is shown in profit and loss account on debit side.
9. On the date of balance sheet in case of export there is a decrease in rate of exchange there is a exchange loss.
10. Carriage inward is debited to trading account.



Q.2) Following is the trial balance of A, B and C as on 31<sup>st</sup> December 2018.

**Trial balance as on 31<sup>st</sup> December 2018**

Particular	Rs.	Particular	Rs.
Purchases	208000	Capital	
Returns	3000	A	60000
Opening stock	32000	B	60000
Salary	36000	C	60000
Rent (paid for 11 months)	22000	Sales	368000
Bad debts	2800	Returns	4000
Discount	4000	Reserve for doubtful debts	12000
Fright inward	6000	Bank loan	27000
Carriage on sales	9000	Creditors	102000
Debtors	134000	Bills payable	3500
Bills receivable	3000	Loan from sign	6500
Bank	11200	Discount	3000
Cash	3000		
Investment	56000		
Building	80000		
Machinery	48000		
Drawing			
A	16000		
B	16000		
C	16000		
	<b>706000</b>		<b>706000</b>

**Additional information:**

On 1<sup>st</sup> July 2018 a retired following adjustments are to be considered.

1. Goodwill to be valued at rupees 120000
2. Amount due to a be treated as is loan account on which no interest is payable
3. Stock in trade as at 31<sup>st</sup> December 2018 was valued at rupees 56,000
4. Rent is outstanding for one month
5. Write off further bad debts rupees 1200 and reserve for doubtful debts should be kept at rupees 6000
6. Depreciate machinery by 10% per annum and building by 15% per annum
7. 10% per annum interest is to be allowed on partners opening capital balances
8. Each partner should be allowed salary rupees 4000 p.a.

**Prepare Final account for the year ended 31<sup>st</sup> December 2018**

**OR**

Q.2) Amrita and Anita were in partnership business sharing profit and Losses in the ratio of 3:2 as from 1/10/2017 they admitted Sunita in to partnership giving 1/6<sup>th</sup> of the profits. Sunita brought in Rs.250000 in cash of which rs.5000 were considered as being in payment of her share of goodwill and remainder as here capital. The following trail balance was extracted from the books as on 31/3/2018.

**Trial balance as on 31<sup>st</sup> March 2018**

Particular	Rs.	Particular	Rs.
Plant and equipment	160000	Purchase return	5120
Computers	146000	R.D.D.	2130
Office premises	265000	Loan from Arti @ 10%(1/1/2018)	55000
Sales returns	5260	Capital	
Purchases	345120	Amrita	315600
Stock	164200	Anita	242400
Salaries	35420	Cash paid by sunita on 1/10/2017	250000
Sundry expenses	54260	Sales	485260
Insurance	36000	Creditors	59000
Wages	12000		
Cash	12880		
Debtors	41250		
Cash at bank	42160		
Drawing			
Amrita	19500		
Anita	12500		
Sunita	14500		
Copy rights	36000		
Travelling expenses	12460		
	1414510		1414510

**Additional information:**

1. Stock on 31/03/2018 was valued at rs.206300.
2. A debt of rs.1250 is to be written off and provision against e the remaining debtors should be made at 5%.
3. Insurance prepaid as on 31/03/2018 rs.2500.
4. Depreciate plant and equipments by 20%, computer by 25% and office premises by 5%.
5. Interest on capital is to be providing @8% p.a.

**Prepare Final account for the year ended 31<sup>st</sup> March 2018**

**Q.3)** following are the balance sheet of two firms as at 31/03/2016

(15)

Liabilities	A&Co.(Rs.)	C&Co.(Rs.)	Assets	A&Co.(Rs.)	C&Co.(Rs.)
Capital			Computers	75400	96200
A	85000		Furniture	34500	25000
B	105000		Stock	62350	47750
C		80000	Investments	50000	45000
D		90000	Debtors	101350	111550
General reserve	75000	50000	Cash	2000	3000
Loan	25000	30000			
Sundry creditors	35600	78500			
	<b>325600</b>	<b>328500</b>		<b>325600</b>	<b>328500</b>

Both the firms agreed to amalgamate on the following terms and conditions :

1. The assets of A&Co. were revalued as under ,furniture rs.38000, stock rs.55000 , debtors rs.98250,computer rs.65000, investment rs.45000.

- All the assets and liabilities of C&Co. were taken over a respective book value except furniture which is taken over by C at rs.24000.
  - Value of goodwill of A&Co. and C&Co. was agreed at rs.75000 and 90000 respectively.
  - A and B were sharing profit in the ratio 1:2, C and D were in the ratio of 2:3
- You are required to prepare necessary ledger accounts to close the books of old firm.

OR

Q.3) P,Q and R are partner of Moon Brothers they share profit and losses in the ratio of 5:4:3 on 1<sup>st</sup> January 2008.their balance sheet was as under : (15)

Liabilities	Rs.	Assets	Rs.
Capital		Building	75000
P	75000	Plant and machinery	60000
Q	60000	Delivery van	18000
R	50000	Investment	26000
Q's loan	30000	Stock	21000
Creditors	20000	Sundry debtors	30000
Bills payable	10000	Cash	15000
	<b>245000</b>		<b>245000</b>

On the above date a private company was incorporated to take over the above firms on the basis of the following terms and conditions:

- All assets (except delivery van) and all liabilities (excluding Q's loan) were taken over by the company at their book values except the following: buildings rs.98000, machinery rs.56000.
- Goodwill of the firm is to be valued at rs.42000
- Delivery van was over by Q at an agreed value at rs.15000 as part payment of his loan and for the balance, he is given 10% preference shares of Rs. 10 each of the company out of the purchase consideration received from the company.
- The balance purchase consideration was discharge by the new company by issue fully paid equity shares of rs.1 each

Give necessary ledger account in the books of the firm

Q.4) D,E and F were in partnership sharing profit in the ratio  $\frac{1}{2}$ ,  $\frac{1}{4}$ ,  $\frac{1}{4}$  their balance sheet as on 31<sup>st</sup> December 2018 was as under the date on which they decided to dissolve the firm. (15)

Balance sheet as on 31<sup>st</sup> December

Liabilities	Rs.	Assets	Rs.
Creditors	15000	Cash	9000
Income tax	4000	Stock in	40000
Loan from bank (secured against stock)	30000	Debtors	60000
Loan from E	11000	Furniture	36000
Capital		Motor car	25000
D	40000		
E	40000		
F	30000		
	<b>170000</b>		<b>170000</b>

- The bank could realize only rs.25000 on disposal of stock
- A sum of rs.3000 was spent on furniture for getting better price.

3. Others assets were realize as follows: in January 2019 rs.12000 ,in February 2019 rs.15000 ,in march 2019 rs.10000 , in April 2019 rs.30000 , in May 2019 rs.35000  
 The partners distribute the cash as and when available. Using highest relative capital method. Show the distribution of cash.

OR

Q.4) Pass journal entries for the following transactions in foreign currency in the books of Priya Ltd. Priya Ltd exported goods to Tom trading Company worth US \$ 90000 on 10<sup>th</sup> January 2018 on which date exchange rate of 1 US \$ = 49.50. The payment for the same was received as under (15)

Date of payments	US \$ Received	Exchange rate for 1 US \$
25/01/2018	25000	Rs.49.75
23/02/2018	24000	Rs.48.90
24/03/2018	24000	Rs.48.60
28/04/2018	17000	Rs.48.90

Priya Ltd closes its books on 31<sup>st</sup> March every year. The exchange rate on 31<sup>st</sup> March 2019 was 1 US \$ =Rs.48.75

- Q.5)
- A) What is amalgamation of partnership firms. (7)
- B) Elucidate Admission retirement and death of a partner. (8)

OR

- Q.5) Write a short note on:(ANY 3) (15)
1. Piecemeal distribution
  2. Payment method of purchase consideration
  3. Preferential liability
  4. Foreign exchange fluctuation account
  5. Monetary and non-monetary item as per AS-11

\*\*\*\*\*

Note: All questions are compulsory

Q1.A. Select one correct option formats the following and re-write the sentence. (Any 08) (08)

- \_\_\_\_\_ Process is to support the core business.  
(a) Supporting (b) Operational (c) Nature
- \_\_\_\_\_ BPM framework deals with design and development of business processes and focused on technology and reuse.  
(a) Horizontal (b) vertical (c) Full Service
- When the process becomes too complex or inefficient and optimization is not fetching the desired output \_\_\_\_\_ is recommended.  
(a) Optimization (b) Re-engineering (c) Design
- \_\_\_\_\_ reporting is reporting on what should have not happen and how to address it.  
(a) Payroll (b) Exception (c) Statutory
- An important consideration before sourcing accounting software is \_\_\_\_\_.  
(a) Portability (b) Flexibility (c) Sustainability
- The most important source of internal data is the \_\_\_\_\_.  
(a) Database (b) TPS (c) ESS
- A \_\_\_\_\_ professional's duties are more on the technical side.  
(a) MIS (b) GIS (c) CIS
- An MIS student should have both \_\_\_\_\_ and \_\_\_\_\_.  
(a) Management and I.T. (b) Management and business (c) I.T. and Business
- EDP control includes \_\_\_\_\_.  
(a) Security Control (b) Viewing Control (c) Performance Control
- \_\_\_\_\_ Risk is the material error exits that will not be prevented or detected in a timely manner by the internal control systems.  
(a) Control Risk (b) detection risk (c) Inherent Risk

Q1.B. State weather the following sentences are true or false. (Any 07) (07)

- Check digit verification process uses algorithms to ensure that data input is accurate.
- IT auditor should look for is where in the process is there a potential for compromise of confidentiality, integrity or availability.
- Demand reports are the answer provided by the system to specific queries raised by the marketing decision makers.
- MIS provides timely information.
- Batch processing is records are updated as transaction happen.
- Data duplication is avoided in computerized accounting system.
- BPM should not bring fears of jobs cuts.
- Resource management is not the advantage of BPM.
- Computerized accounting is more efficient and cost effective than paper based accounting.
- Accounting management and technology management are two among the ten business core processes.

Q2. A. Define Business process and Explain business process flow in purchase and sales. (15)

OR

Q2. B. Explain various Principle of BPM. (08)

C. Classify and explain the various business process activities. (07)

Q3. A. Explain creating company in tally and explain with one proper examples of passing ledger entry. (15)

OR

Q3. B. Explain advantage of computerized accounting system. (08)

C. Explain the component of computerized accounting system. (07)

Q4. A. Define MIS and explain the objective and role of MIS. (15)

OR

Q4. B. Explain the different role of MIS. (08)

C. Explain the characteristics of MIS. (07)

Q5. A. what is CIS environment and Explain the scope of audit in CIS environment? (08)

B. what are the impact of IT changes on business process? (07)

OR

Q5. C. Short notes. (Any three) (15)

1. Types of business process.
2. BPM lifecycles
3. Differentiate between manual and computerized accounting.
4. Marketing management information system.
5. Audit software.

\*\*\*\*\*

Note: All questions are compulsory

Q1.A. Select one correct option format the following and re-write the sentence.

(08)

1. \_\_\_\_\_ is a supporting process.  
(a) Develop product (b) HR system (c) Set direction
2. A business process flow is composed of \_\_\_\_\_.  
(a) Process (b) Stages (c) Department
3. BPM life cycle includes \_\_\_\_\_.  
(a) Optimization (b) Workflows (c) requirements gathering
4. A \_\_\_\_\_ provides the description and reason for starting an BPM initiative to articulate align with VSSP.  
(a) Business Process (b) Business case (c) Business strategy
5. A computerized accounting system also allows \_\_\_\_\_ of stored information.  
(a) Graph (b) Analysis (c) Viewing
6. \_\_\_\_\_ defines the structure of accounting.  
(a) Accounting Framework (b) Accounting Laws (c) Accounting methods
7. \_\_\_\_\_ is the collection of organized data which plays a vital role for decision making.  
(a) Data (b) Information (c) Knowledge
8. CAAT stands for \_\_\_\_\_.  
(a) Computer Assisted Auditing techniques (b) Computer Added Audio Techniques (c) Computer Audio Added Techniques
9. \_\_\_\_\_ is the type of system audit.  
(a) Real Audit (b) Compliance Audit (c) Green Audit
10. A \_\_\_\_\_ professional's duties are more on the technical side.  
(a) MIS (b) GIS (c) CIS

Q1. B. State weather the following sentences are true or false.

(07)

1. Manufacturing is not a business process.
2. Operational activities have direct contact with customer.
3. Date duplication is avoided in computerized accounting system.
4. GST return calculation automation does not exist computerized accounting system.
5. Querying is not possible in computerized accounting system.
6. MIS does not produce hard copy or soft copy reports.
7. Product pricing involves determining retail, wholesale and discount price on a product.
8. CISA stands for Certified Information Systems audience.
9. An importance management information system characteristic is the ability to adapt to change in your company.
10. GIS stand for geographic information system.

Q2. A. Define Business process and Explain business process flow in purchase. (08)

B. Classify and explain the various business process activities. (07)

OR

Q2. C. Explain various Principle of BPM. (15)

Q3. A. Explain creating company in tally. (08)

B. Explain the component of computerized accounting system. (07)

OR

Q3. C. Explain advantage of computerized accounting system. (08)

D. Explain the limitations of computerized accounting system. (07)

Q4. A. Define MIS and explain the objective of MIS. (08)

B. Explain the characteristics of MIS. (07)

OR

Q4. C. Explain the different role of MIS. (08)

D. Explain the role of MIS in HRM. (07)

Q5. A. Explain the scope of audit in CIS environment. (08)

B. Explain the various risk found in audit. (07)

OR

Q5.C. Short notes. (Any three) (15)

1. Business process Life-Cycle.
2. Types of accounting software.
3. Types of Management Information System.
4. Transaction Processing Systems
5. Cloud Computing.

\*\*\*\*\*



Note: All questions are compulsory

Q1. A. Select one correct option formats the following and re-writes the sentence. (Any 08) (08)

1. Concept of business process was done by \_\_\_\_\_.  
(a) Adam Smith (b) Henri Fayol (c) Adam D'souza.
2. \_\_\_\_\_ is a secondary process.  
(a) Management process (b) Operational process (c) supporting process
3. A computerized accounting system also allows \_\_\_\_\_ of stored information.  
(a) Graph (b) Analysis (c) Viewing
4. \_\_\_\_\_ defines the structure of accounting.  
(a) Accounting Framework (b) Accounting laws (c) accounting Methods
5. \_\_\_\_\_ is for cash and bank related entries.  
(a) Payment (b) Receipt (c) Contra
6. DSS stands for \_\_\_\_\_.  
(a) Delivery Support System (b) Decision Supplement System (c) Decision Support system.
7. Tactical decisions are taken by \_\_\_\_\_.  
(a) EIS (b) MIS (c) TPS
8. \_\_\_\_\_ is the type of system audit.  
(a) Real Audit (b) Compliance Audit (c) Green audit
9. EDP control includes \_\_\_\_\_.  
(a) Security Control (b) Viewing Control (c) Performance Control
10. BIA is \_\_\_\_\_.  
(a) Business Impact Analysis (b) Business Information Analysis (c) Business integral Analysis.

Q1. B. State weather the following sentences are true or false. (Any 07) (07)

1. Internal Control is controls are generally classified as preventive, detective or corrective.
2. Professional associations and organizations and government entities does not recognized the need for IT control and audit ability
3. AIS stand for artificial intelligent System.
4. Completion of project as per schedule is a problem of MIS.
5. The MIS help the middle management in long term planning.
6. Computerized accounting system does not enhance customer base.
7. Speed and Performance is one of the advantage of BPM.
8. Management dashboards can address the problems of visibility and bottlenecks.
9. Product knowledge is important in sales process.
10. BPM must create Value.

- Q2. A. Define Business process and Explain business process flow of sales. (08)  
B. Explains the challenges related to business process. (07)

OR

Q2. C. Explain various Principle of BPM. (15)

- Q3. A. Explain creating company in tally and explain with one proper examples of passing purchase, sales voucher. (15)

OR

Q3. C. Explain limitations of computerized accounting system. (08)

D. Explain the component of computerized accounting system. (07)

- Q4. A. Define MIS and explain the objective and characteristics of MIS. (15)

OR

Q4. C. Explain the different role of MIS. (08)

D. Explain the types of MIS. (07)

- Q5. A. what is CIS environment and Explain the scope of audit in CIS environment? (08)

B. Explain the auditing approach in CIS environment? (07)

OR

Q5. C. Short notes. (Any three) (15).

1. Audit software
2. Management information system
3. Advantage of using computer within Accounting.
4. Classification of Business Process
5. Total Quality Management.

\*\*\*\*\*

Note: All questions are compulsory

Q.1. A. Fill in the blanks. (Any 08)

(08)

1. \_\_\_\_\_ refers to power of manager to take organizational decision.  
( Authority, Responsibility, Discipline)
2. \_\_\_\_\_ is an art of getting things through people.  
(Planning, Organizing, Management)
3. \_\_\_\_\_ refers to interlinking of activities.  
(Coordination, Direction, Planning)
4. \_\_\_\_\_ refers to reputation of the firm in the mind of its stakeholder.  
(Goodwill, Perception, Position)
5. \_\_\_\_\_ interview identifies the reason for an employee leaving the job.  
(Exit, Panel, Projective)
6. \_\_\_\_\_ is a process of choosing right person for the right job.  
(Selection, Training, Promotion)
7. \_\_\_\_\_ refers to recognition for the performance.  
(Appreciation, Transfer, Demotion)
8. \_\_\_\_\_ test judges specific talent of the candidate to handle the job.  
(Aptitude, Projective, Intelligence)
9. \_\_\_\_\_ refers to establishing goals and suitable course of action to achieve those goals.  
(Planning, Organizing, Controlling)
10. Division of work leads to \_\_\_\_\_.  
(Specialization, Direction, Order)

Q1. B. State whether True or False. (Any 07)

(07)

1. Lack of unity of command can create confusion in the organization.
2. A good plan acts as a work map.
3. Planning is link between past, present and future.
4. Authority should always be more than responsibility.
5. Centralization is always better than decentralization.
6. Promotion refers to sideways shift of an employee within an organization.
7. Several test can be conducted by the HR to select the right candidate in selection process.
8. Effective leads adopt situational leadership styles.
9. Directing is an art as well as science.
10. Planning is only applicable to business organization.

Q2. A. Define management and explain the significance of management.

(08)

B. explain function of management.

(07)

OR

Q2. C. What are the principle of management?

(15)

Q3.A. Enumerate the different types of decisions.

(15)

OR

- Q3. B. Enumerate the steps in the planning process (08)  
C. Define Planning and explain characteristics of planning. (07)
- Q4. A. Distinguish between centralization and decentralization (15)

OR

- Q4. B. Define Organizing and explain the significance of Organizing. (08)  
C. Define staffing and state its characteristics of staffing. (07)
- Q5. A. Explain different types of leadership styles. (08)  
B. What are the importance of directing? (07)

OR

- Q5. C. Short notes. (Any three) (15)
1. Unity of command.
  2. Merits of planning.
  3. Internal sources of recruitment.
  4. Situational style
  5. Importance of motivation

\*\*\*\*\*

Note: All questions are compulsory

Q1. A. State whether True or False. (Any 08) (08)

1. Management is all pervasive in nature.
2. Nowadays, managers adopt professional approach in business.
3. Planning is a continuous process.
4. Formal organization have a set of rules and regulations.
5. There are well defined goals in an informal organization.
6. Final interview obtain the basic information of the candidate applying for the job.
7. Interview and employment tests are synonymous.
8. Controlling is a process of monitoring actual performance and taking corrective measures.
9. Appreciation is a monetary incentive.
10. Job security is a non-monetary incentive.

Q1. B. Fill in the blanks. (Any 07) (07)

1. \_\_\_\_\_ refers to wages and salaries of the employees.  
(Remuneration, Delegation, Communication)
2. \_\_\_\_\_ takes place when an employee leaves the organization and joins elsewhere.  
(Labour turnover, Team work, Motivation)
3. \_\_\_\_\_ test find out the belief and attitude of the candidate towards a given situation.  
(Perception, Aptitude, Performance)
4. \_\_\_\_\_ treat identifies hobbies of the candidate applying for the job.  
(Interest, G.K., Perception)
5. Takes place when employees remain absent without prior permission.  
(Absenteeism, Wastage, Labour turnover)
6. Management is a \_\_\_\_\_ activity.  
(Individual, Group, Tangible)
7. \_\_\_\_\_ process transfer authority from one position to another in an organization.  
(Delegation, Communication, Planning)
8. \_\_\_\_\_ interview identifies the reason for an employee leaving the job.  
(Exit, Panel, Projective)
9. \_\_\_\_\_ obtain candidates information in respect of academic, work experience and reference.  
(Test, Application Bank, Screening)
10. \_\_\_\_\_ plans act as contingency plan.  
(Rigid, Alternate, Best)

Q2. A. Define management and explain the significance of management. (08)

B. Define management and explain function of management. (07)

OR

Q2. C. What are the principle of management? (08)

D. Explain objective of management. (07)

Q3. A. Define Planning and explain characteristics of planning. (08)

B. Enumerate the different types of decisions. (07)

OR

Q3. C. Enumerate the steps in the planning process (15)

Q4. A. Distinguish between centralization and decentralization (08)

B. Explain the merits and demerits of formal organizing. (07)

OR

Q4. C. Define Organizing and explain the significance of Organizing. (08)

D. Define staffing and state its characteristics of staffing. (07)

Q5. A Define Control and explain the steps in the Control Process. (08)

B. What are the characteristics of the Coordinating function? (07)

OR

Q5. C. Short notes. (Any three) (15)

1. Espirit de corps.
2. Planning premises.
3. Nature of informal organization.
4. Barriers related to organization.
5. Autocratic style

\*\*\*\*\*

Note: All questions are compulsory

Q1. A. Fill in the blanks. (Any 08)

(08)

1. Division of work leads to \_\_\_\_\_.  
(Specialization, Direction, Order)
2. \_\_\_\_\_ involve application and dedication on part of managers.  
(Direction, Discipline, dynamism)
3. Administrative skill are usually required at \_\_\_\_\_ level.  
(Top, Middle, Lower)
4. \_\_\_\_\_ interview is also called as one to one interview.  
(Individual, Group, Panel)
5. \_\_\_\_\_ organization is a network of personal, social relation existing in an organization.  
(Formal, Informal, Tall)
6. \_\_\_\_\_ refers to concentration of authority in the hand of top management.  
(Decentralization, Centralization, Departmentation)
7. Professional managers take \_\_\_\_\_ decision.  
(Proactive, Reactive, Alternate)
8. \_\_\_\_\_ refers to interlinking of activities.  
(Coordination, direction, Planning)
9. \_\_\_\_\_ interview has a planned last of question.  
(Structured, Unstructured, Informal)
10. \_\_\_\_\_ refers to filling of positions in an organization.  
(Staffing, Selecting, Recruitment)

Q1. B. State whether True or False. (Any 07)

(07)

1. Employees can be kept in temporary basis for a long time in an organization.
2. Planning demotivates personnel in an organization.
3. A plan must be simple and easy to understand.
4. Subordinates should be given freedom to come up with suggestion and ideas.
5. There must be place for everyone and everyone must be in his place in an organization.
6. Team work facilitates accomplishment of goal.
7. Staffing reduce efficiency of the firm.
8. Directing does not follow the chain of command.
9. Appreciation is a monetary incentive.
10. Transfer refers to upward movement of an employee within an organization.

Q2. A. Define management and explain the significance of management.

(08)

B. Explain objective of management.

(07)

OR

Q2. C. What are the principle of management? (15)

Q3. A. Define Planning and explain characteristics of planning. (08)

B. Explain merits and demerits of planning (07)

OR

Q3. C. Enumerate the steps in the planning process (08)

D. Enumerate the different types of decisions. (07)

Q4. A. Distinguish between centralization and decentralization (15)

OR

Q4. B. Define Organizing and explain the significance of Organizing. (08)

C. Explain the merits and demerits of formal organizing. (07)

Q5. A Define delegation and explain the process of delegation of authority. (08)

B. State the characteristics of the motivation for an Organization. (07)

OR

Q5. C. Short notes. (Any three) (15)

1. Level of management.

2. Steps of decision making.

3. Process of Organizing.

4. Product Departmentation.

5. Sources of recruitment.

\*\*\*\*\*



N.B. 1) Attempt all questions

2) Figures to right indicate full marks

**Q.1 (A) choose the correct answer and rewrite the statements. (Any eight) 8**

- 1) Research process starts with ----- (Literature survey, Selection of problem, Sampling)
- 2) Sample is a small representative of ----- (Whole, total, majority)
- 3) ..... Hypothesis. (Alternative, Null, Working)
- 4) Research design gives ----- to the researcher. (Money, Confidence, Direction)
- 5) Every statistical table must have a suitable..... (Title, Number, Date)
- 6) ..... Is designed for publication in a professional journal. (Interim report, summary report, Research article)
- 7) A ..... is a statement of fact and figures, prepared for the purpose of information and action. ( report, footnote, bibliography)
- 8) ----- research helps to solve practical problems. (applied, Basic, Descriptive)
- 9) The first section of research paper is..... (Abstract, introduction, Analysis)
- 10) ..... Data is also known as recorded data from published sources. (Secondary, primary, Tertiary)

**Q 1 B) State whether the following statements are true or false (any seven) 7**

- 1) The scientific research is objective and logical in nature.
- 2) Tabulation of data helps in analysis and interpretation of data.
- 3) Primary data helps in taking quick decisions based on research study.
- 4) Hypothesis must be conceptually clear.
- 5) Research design should be rigid in nature.
- 6) Literature review helps to provide good insight into the research problem.
- 7) Questionnaire is used to collect secondary data in research study.
- 8) The sample selection for research need not represent the universe.
- 9) Technical report is designed for executives.
- 10) The research report must be drafted in a personal style and format.

Q 2 a) Explain the importance of Research in accounting and finance. 7  
b) Define research design and steps of research design. 8

OR

Q 2 a) what are the sources of research problem? 8  
b) Explain survey method and types of survey method. 7

Q 3 a) Explain the steps in formulation of hypothesis.

7

b) Calculate the mode of the following data

8

Wages Rs.	50-60	60-70	70-80	80-90	90-100	100-110
No of workers	8	10	16	14	10	5

OR

Q3 a) Calculate the Quartile Deviation for the sales of 50 shops.

8

Sales in 100 Rs.	100-110	110-120	120-130	130-140	140-150	150-160
No. of shops	4	7	20	9	6	4

b) Explain the importance of report writing.

7

Q 4) a) Calculate the mean from the following data by step deviation method

8

X	10-20	20-30	30-40	40-50	50-60
f	2	3	9	4	2

b) Describe the steps in research report writing.

7

OR

Q4) a) Explain the review of literature.

7

b) Explain the different forms of hypothesis.

8

Q5) a) Explain the significance of graphic presentation.

7

b) What is primary data and the techniques of primary data collection?

8

OR

Q5) Write short notes (any three)

15

a) Schedules

b) Essential of good report

c) Structure of research report

d) Survey

e) Sampling errors in research

N.B. 1) Attempt all questions

2) Figures to right indicate full marks

**Q.1 (A) choose the correct answer and rewrite the statements. (Any eight) 8**

- 1) ..... research is also called as fundamental research. (Basic, Empirical, Applied)
- 2) Research .....is a logical and systematic plan for conducting research study? (Design, sample, report)
- 3) ..... Hypothesis states that there is a relationship between two or more variables. (Alternative, Null, Working)
- 4) ..... data is also known as recorded data from published sources. (Secondary, primary, Tertiary)
- 5) Every statistical table must have a suitable..... (Title, Number, Date)
- 6) ..... is designed for publication in a professional journal. (Interim report, summary report, Research article)
- 7) A ..... is a statement of fact and figures, prepared for the purpose of information and action. (report, footnote, bibliography)
- 8) A sample of respondents must represent the ..... (Universe, Environment, Society)
- 9) The first section of research paper is..... (Abstract, introduction, Analysis)
- 10) ..... is a tool to collect data from respondents? (Schedule, Programme, Procedure)

**Q 1 B) State whether the following statements are true or false (any seven) 7**

- 1) Social research is a type of applied research.
- 2) Research can be quantitative and qualitative in nature.
- 3) Research has no significance in accounting and finance.
- 4) Hypothesis must be conceptually clear.
- 5) Research design should be rigid in nature.
- 6) Z test is used to test hypothesis when sample size is less than 30.
- 7) Questionnaire is used to collect secondary data in research study.
- 8) The sample selection for research need not represent the universe.
- 9) Technical report is designed for executives.
- 10) Research report provides outdated information on important matters.

Q 2 a) State and explain the Objective of research. 7

b) Describe the stages in research process. 8

OR

Q 2 a) Discuss interview Methods with its advantages and disadvantages. 8

b) Explain Features and uses of exploratory research. 7

- Q3 a) Explain the importance of hypothesis. 7  
 b) Calculate the mean and median for the data give below 8

Daily Earning(Rs)	50-53	53-56	56-59	59-62	62-25	65-68	68-71	71-74	74-77
No of persons	4	7	15	30	36	28	16	10	5

OR

- Q3 a) Calculate standard deviation from the following 8

Marks	20	30	40	50	60	80
No. of students	8	15	20	10	5	4

- b) Explain the significance of sampling in research. 7

- Q 4) a) Calculate the coefficient of correlation from the following data 8

X	12	9	8	10	11	13	7
Y	14	8	6	9	11	12	3

- b) What are the essentials of report writing? 7

OR

- Q4) a) Explain the review of literature 7

- b) Explain the different forms of hypothesis 8

- Q5) a) Discuss advantages and disadvantages of secondary data. 7

- b) What factors influence selection of research problem? 8

OR

- Q5) Write short notes (any three) 15

- Editing of data
- Essential of good Questionnaire
- Limitation of Secondary method
- Primary data
- Sampling errors in research

N.B. 1) Attempt all questions

2) Figures to right indicate full marks

**Q.1 (A) choose the correct answer and rewrite the statements. (Any eight) 8**

- 1) ..... Research is conducted to measure the quantity of a particular situation. (Quantitative, Qualitative, Applied)
- 2) ----- research helps to solve practical problems. (Applied, Basic, Descriptive)
- 3) ..... Hypothesis states that there is no relationship between two or more hypothesis. (Null, Alternative, Statistical)
- 4) ----- is the difference between maximum value and minimum value in a series of data. (Range, Median, Mode)
- 5) Every statistical table must have a suitable..... (Title, Number, Date)
- 6) ..... Is designed for publication in a professional journal. (Interim report, summary report, Research article)
- 7) Research abstract is a summary of ----- report. (Technical, Interim, Population)
- 8) A sample of respondents must represent the ..... (Universe, Environment, Society)
- 9) The first section of research paper is..... (Abstract, introduction, Analysis)
- 10) ..... Contains the source of every reference used in the research report. (Research Abstract, Footnote, Bibliography)

**Q 1 B) State whether the following statements are true or false (any seven) 7**

- 1) Applied research is conducted to solve theoretical problems.
- 2) Research design does not indicate sample size.
- 3) Research has no significance in accounting and finance.
- 4) Hypothesis must be conceptually clear.
- 5) Research design should be rigid in nature.
- 6) Research design helps to monitor research expenditure.
- 7) Questionnaire is used to collect secondary data in research study.
- 8) The sample selection for research need not represent the universe.
- 9) Survey question can be open ended, close ended and structures.
- 10) Induction method follows the logical reasoning process.

Q 2) a) Explain the features of Research. 7  
b) Explain the different types of research. 8

OR

Q 2) a) what are the sources of research problem? 8  
b) Explain survey method and types of survey method. 7

Q3 a) Explain the significance of hypothesis.

7

b) Calculate the mean and median for the data give below

8

Daily Earning(Rs)	60-63	63-66	66-69	69-72	72-75	75-78	78-81	81-84	84-87
No of persons	4	7	15	30	36	28	16	10	5

OR

Q3 a) Calculate standard deviation from the following

8

Marks	17	18	19	20	21	22	23
No. of students	7	11	17	30	15	12	8

b) What is research report? Explain its characteristics.

7

Q 4) a) Calculate the coefficient of correlation from the following data

8

X	12	9	8	10	11	13	7
Y	14	8	6	9	11	12	3

b) Describe the steps in research report writing.

7

OR

Q4) a) Explain the sources of secondary data.

7

b) Explain the different forms of hypothesis

8

Q5) a) Discuss the advantages and disadvantages of secondary data.

7

b) What are primary data and the techniques of primary data collection?

8

OR

Q5) Write short notes (any three)

15

a) Significance of graphic presentation.

b) Essential of good report

c) Secondary method

d) Need for research design

e) Structure of research report.

DURATION : 3 Hrs

MARKS : 100

Q1. A : Answer the following conceptual questions (Any 5).

(10)

1. Direct Tax
2. Fiscal policy
3. Capital expenditure
4. Progressive Tax rate
5. Canon of euity
6. Goods and services tax
7. Maximum social advantage
8. Public goods.

B : choose the correct answer and rewrite the statement:

(10)

1. Fiscal policy does not directly deal with \_\_\_\_\_.
  - a) Taxation
  - b) Public debt
  - c) money supply
  - d) Public expenditure
2. Some economists are of the opinion that Wagner's Law is a \_\_\_\_\_ theory.
  - a) Positive
  - b) Widely applicable
  - c) normative
  - d) Suggestive
3. \_\_\_\_\_ of a tax is felt at the point where the tax first comes into contact with the tax payer.
  - a) Effect
  - b) Benefit
  - c) Incidence
  - d) impact
4. Public borrowing are a part of the \_\_\_\_\_ budget.
  - a) Capital
  - b) Investment
  - c) revenue
  - d) Reserve
5. Since 1950s, the economic role of the government in most economies has \_\_\_\_\_.
  - a) Reduced
  - b) Increased
  - c) Neutral
  - d) no change.
6. Old age pension and unemployment benefits expenditure confer \_\_\_\_\_.
  - a) Special benefits to all
  - b) Common benefit to all
  - c) Direct special benefits to certain people
  - d) common benefits to certain people
7. Goods that are provided by both the public and the private sectors are know as \_\_\_\_\_.
  - a) Public goods
  - b) Merit goods
  - c) Demerit goods
  - d) Social goods
8. Public debt is measured as of a given date because it is a \_\_\_\_\_ concept.
  - a) Flow
  - b) Stock
  - c) macro
  - d) micro
9. The Principle of maximum social advantage is based on \_\_\_\_\_ analysis.
  - a) Marginal Productivity
  - b) Marginal revenue
  - c) marginal cost
  - d) marginal utility.
10. Deficit financing is likely to result in \_\_\_\_\_.
  - a) Deflation
  - b) Inflation
  - c) decrease in money supply
  - d) Disinflation

**Q.2 : Answer the following. (Any 2)**

**(20)**

1. Critically evaluate the principal of maximum social advantage.
2. Discuss the role of government in market failure.
3. Define public finance, elaborate its scope and Fiscal operational areas.

**Q.3 : Answer the following. (Any 2)**

**(20)**

1. What is canon of taxation? Explain different Canons of taxation.
2. Brief out how do elasticities of demand and supply affect the incidence of taxation?
3. Briefly explain types of taxation.

**Q.4 : Answer the following. (Any 2)**

**(20)**

1. How is public expenditure classified?
2. Why public expenditure by government are increasing? Discuss it's causes.
3. Explain social insurance scheme in India.

**Q.5 : Answer the following. (Any 2)**

**(20)**

1. Discuss the objective of fiscal policy.
2. What are the types of fiscal policy?
3. What is FRBM Act 2003? Discuss it's limitations.

X-X-X X-X-X



Class:-S.Y.BCOM.

Semester :- III

Mark:-100

Duration:-3Hours.

- Note: -1. All the questions are compulsory.  
2. Attempt any two questions from each.

Q-1) Attempt any two of the following.

1. Explain the meaning of contract and essential of contract. (10m)
2. Distinction between void agreement and voidable contract. (10m)
3. Explain the acceptance and condition of valid acceptance. (10m)
4. Discuss the effects of minor's agreement. (10m)

Q-2) Attempt any two of the following.

1. Explain the meaning of quasi contract and types of quasi contract. (10m)
2. Explain the discharge by impossibility of performance. (10m)
3. Discuss the classification of mistake. (10m)
4. Distinction between fraud and misrepresentation. (10m)

Q-3) Attempt any two of the following.

1. Distinguish between the contract of indemnity and contract of guarantee. (10m)
2. Explain the right of a bailor in a contract of bailment. (10m)
3. Distinguish between contract of pledge and lien. (10m)
4. Discuss the duties of an agent under the Indian contract act. (10m)

Q-4) Attempt any two of the following.

1. Distinguish between sale and Agreement of sell. (10m)
2. Define the condition and explain the types of condition. (10m)
3. Explain the rules for passing of property. (10m)
4. Discuss the sale of action and Rule of sale of auction. (10m)

Q-5) Attempt any two of the following.

1. Explain the essential of a negotiable instrument and give the classification of negotiable instrument. (10m)
2. Explain the essential of promissory notes and kinds of promissory notes. (10m)
3. Distinguish between bill of exchange and cheque. (10m)
4. Explain the concept of holder, holder in due course and right and privileges of holder in due course. (10m)



S.Y. B.Com

Marks: 100

Time: 3 hours

Note: 1. All questions are compulsory.

2. Figure to the right indicates full marks.

Q1. A) Select the most appropriate answer from the options given below (Any Ten): (10)

- 1) In India, ad agencies get accreditation from \_\_\_\_\_.  
(a) IMRB (b) AAA (c) INS
- 2) Advertising has \_\_\_\_\_ effects on the society.  
(a) Positive and Negative (b) Only positive (c) Only negative
- 3) \_\_\_\_\_ refers to incremental value of the brand.  
(a) Brand Image (b) Brand equity (c) Brand Loyalty
- 4) Advertising Standards Council of India ensure \_\_\_\_\_ in ads.  
(a) Truthfulness (b) Untruthfulness (c) Misrepresentation
- 5) "Swachh Bharat" campaign is an example of \_\_\_\_\_ advertising.  
(a) Political (b) Pro-Bono (c) Institutional
- 6) Creative pitch is prepared by a \_\_\_\_\_ to secure advertising account.  
(a) Advertiser (b) Sales force (c) Ad agency
- 7) \_\_\_\_\_ Advertising promoted eco friendly products.  
(a) Friendly (b) Generic (c) Green
- 8) \_\_\_\_\_ is a combination of tangible and intangible aspects of society.  
(a) ethics (b) Culture (c) Advertising
- 9) \_\_\_\_\_ Agency provides all advertising services to the client.  
(a) Full service (b) creative boutique (c) Specialist
- 10) \_\_\_\_\_ is the first newspaper in India.  
(a) Bengal Gazette (b) Time of India (c) Hindustan Times
- 11) \_\_\_\_\_ Medium had the largest share of as expenditure in 2016.  
(a) TV (b) Print (c) digital
- 12) ASCI was set up in \_\_\_\_\_.  
(a) 1947 (b) 1985 (c) 1925

Q1 B State whether the following statement are true or false: (Any 10) (10)

- 1) Advertising does not require creativity.
- 2) A specialist ad agency provides in-house services to its clients.
- 3) All agencies provide full service to the client.
- 4) Advertising promote ideas, goods and services.
- 5) Advertising is not applicable to social organisation.
- 6) Brand loyalty does not contribute towards brand equity.
- 7) Radio is no longer a useful medium for advertising.
- 8) Marketers need not focus on brand image.
- 9) Publicity is a non-paid form of personal presentation of advertising.
- 10) Advertising can lead to economies of large scale.
- 11) Professional firms are not proactive in managing brand crisis.
- 12) Creative advertising helps to increase demand for the goods.

Q.2 Answer any two of the following:

(15)

- a) Discuss the feature of Integrated Marketing Commutation.
- b) Define advertising. Who are the active participants of advertising?
- c) Explain the feature of advertising.

Q.3 Answer any two of the following:

(15)

- a) Explain the feature of ad agency.
- b) How can an advertising agency maintain a healthy relationship with its clients?
- c) Explain brief the various career options in ad agency.

Q.4 Answer any two of the following:

(15)

- a) Explain the role of the advertising on consumer demand.
- b) Discuss the common ethical issues in advertising.
- c) Describe how ASCI self-regulates advertising in India.

Q.5 Answer any two of the following:

(15)

- a) Explain the factor influencing brand equity.
- b) Describe different execution styles of advertising.
- c) Explain the communication process in advertising.

Q.6 Write short notes on Any four of the following:

(20)

- a) Active participants of advertising
- b) Creative Pitch
- c) Communication Process
- d) Pro bono advertising
- e) AIDA
- f) Brand Equity

\*\*\*\*\*

TIME : 3 HRS.

MARKS : 100

- N.B. :** 1. All questions are compulsory.  
2. Figures to the right indicate full marks.  
3. Answer to each question must begin on a new page.

**Q.1A) Choose the correct answer from the options given below : (ANY 10) (10)**

- i) The lower level managers require more of \_\_\_\_\_ skills.  
a) technical                      b) conceptual                      c) non-technical
- ii) \_\_\_\_\_ is a time-table for activities.  
a) Schedule                      b) Budget                      c) Procedure
- iii) Informal organizations make use of \_\_\_\_\_ communication.  
a) upward                      b) downward                      c) grapevine
- iv) \_\_\_\_\_ style of leadership aims at creating family atmosphere within the organisation.  
a) Autocratic                      b) Consultative                      c) Paternalistic
- v) Dharma in Sanskrit means \_\_\_\_\_ in life.  
a) purpose                      b) progress                      c) passion
- vi) On the basis of \_\_\_\_\_ analysis, the management sets the goals.  
a) SWOT                      b) SWAP                      c) SWOB
- vii) The line organization is suitable for \_\_\_\_\_ organizations.  
a) large                      b) medium                      c) small
- viii) \_\_\_\_\_ is a statement of anticipated results.  
a) Schedule                      b) MBO                      c) Budget
- ix) The principle of equity refers to \_\_\_\_\_.  
a) social justice                      b) equality                      c) disparities
- x) Quality circle is \_\_\_\_\_ group of employees.  
a) voluntary                      b) designated                      c) compelled
- xi) The objectives of the organization must be \_\_\_\_\_.  
a) general                      b) common                      c) specific
- xii) \_\_\_\_\_ refers to interpersonal skills.  
a) Administrative                      b) Conceptual                      c) Human

**B) State whether the following statements are TRUE or FALSE:(ANY10) (10)**

- I) Management is applicable to business and non-business organisations  
II) Professional managers make only reactive decisions.  
III) Matrix organisation is suitable for multi project organisations.  
IV) Motivation can be only positive in nature.

P.T.O.

- V) Management process is a onetime activity.
- VI) A procedure is a standing plan.
- VII) The nature of work is one of the factors influencing span of control.
- VIII) Body language may have different meaning in different countries.
- IX) The principal of equity implies equality towards employees.
- X) Managers needs to frame rigid plans.
- XI) The organization structure is influenced by size of the organisation.
- XII) Provision of good working conditions is a monetary incentive.

**Q.2 : Answer any TWO of the following (15)**

- a. Explain the functions of management.
- b. Discuss the main characteristics of management.
- c. Describe the skills required for professional managers.

**Q.3 : Answer any TWO of the following (15)**

- a. Describe the components of planning.
- b. Explain the importance of coordination.
- c. Discuss the features of Management Information System.

**Q.4 : Answer any TWO of the following (15)**

- a. Explain the principles of effective delegation.
- b. Discuss the important bases of departmentation.
- c. What are the main features of line and staff organization?

**Q.5 : Answer any TWO of the following (15)**

- a. Explain the qualities of a good leader.
- b. What are the factors influencing motivation of employees?
- c. Discuss in brief the physical barriers to effective communication.

**Q.6 Write short note on : (Any-4) (20)**

- a. Components of MIS
- b. Steps in Planning Process
- c. Principles of Management
- d. Features of Matrix organisation
- e. Importance of Oral Communication
- f. Factors influencing Span of Management

\*\*\*\*\*

Duration: 3Hrs

Marks: 100

Note -1] All questions are compulsory

2] Use simple calculator is allowed.

Q.1. (a): Match the column. (Any Ten)

(10)

Column A	Column B
1. Debentures	a. Fixed assets + Investment + Current assets - Current liabilities
2. Gross working capital	b. Revenue statement ratio
3. Current ratio	c. Total current assets
4. Operating ratio	d. Intangible Assets
5. Short term Investments	e. Balance sheet ratio
6. Application of funds	f. Add to current assets
7. Working capital	g. Current assets - Current liabilities
8. Strategic decision	h. The period a project takes to recover its initial cash outflow
9. Profitability Index	i. Earlier year is base year
10. Cash flow for capital budgeting decision	j. Top management
11. Trend analysis	k. Present value of cash inflow / present value of cash outflow
12. Payback period	l. Net profit - tax on Net profit + depreciation

Q.1.(b). State whether the following statement are true or false. (Any Ten)

(10)

- Gross working capital is the sum of the total current assets.
- Debtor turnover ratio include only sundry debtor, it exclude Bills receivable.
- For an oil company, stock of oil is a liquid asset.
- In a vertical balance sheet, fictitious assets are included under fixed assets.
- Shareholders are internal decision- maker of a company.
- Gross operating cycle has two components; the production cycle and the collection cycle.
- If the Average Rate of Return (ARR) of a project is more than 1, it should be accepted.
- While measuring cash inflows and outflow of a project, depreciation amount should be added back to profit after tax.
- The term net working capital refers to the liquid assets.
- In trend analysis statement latest year is taken as base year.
- Goodwill shown under 'Application of funds' in the vertical balance sheet.
- Trend analysis indicates growth and decline better than common size statement.

Q.2.a.) Following is the balance sheet of Hari Ltd. as on 31<sup>st</sup> March 2019. You are required to prepare 'common size statement' in vertical form.

(20)

Liabilities	Amount	Assets	Amount
14% Preference share capital	130000	Cash	8000
Equity share capital	115000	Land and building	215000
Bills payable	15000	Plant and machinery	200000
General reserve	150000	Stock	92000
Sundry creditors	106000	Furniture and fitting	90000

Accumulated depreciation:		Goodwill	55000
- On plant and machinery	35000	Prepaid expenses	5000
- On furniture and fitting	25000	Patent	58000
Bank overdraft	55000	Debtors	93000
Profit and loss account( Cr. Balance)	150000	Investment	45000
10% debenture	130000	Preliminary expenses	10000
		Bills receivables	15000
		Bank	25000
<b>Total</b>	<b>911000</b>	<b>Total</b>	<b>911000</b>

OR

Q.2.b.) From the following financial statement of Royal Ltd. You are required to prepare a Comparative financial statement in vertical form. (20)

**Profit and loss account for the year ended 31<sup>st</sup> March**

Particulars	2018	2019	Particulars	2018	2019
To Operating Expenses			By Net Sales	928000	1100000
- Administrative	35000	45000			
- Selling	22000	22000			
- Finance	10000	20000			
To cost of goods sold	665000	800000			
To Net profit	196000	213000			
<b>Total</b>	<b>928000</b>	<b>1100000</b>	<b>Total</b>	<b>928000</b>	<b>1100000</b>

**Balance sheet as on 31<sup>st</sup> March**

Liabilities	2018	2019	Assets	2018	2019
Equity share capital	300000	300000	Plant	120000	100000
9% Preference share capital	400000	400000	Land	150000	150000
Creditors	100000	120000	Building	300000	270000
Bills payable	40000	60000	Plant	240000	290000
Tax payable	100000	120000	Furniture	90000	120000
General reserve	190000	225000	Cash	100000	120000
17% debentures	120000	125000	Debtors	250000	300000
<b>Total</b>	<b>1250000</b>	<b>1350000</b>	<b>Total</b>	<b>1250000</b>	<b>1350000</b>

Q.3.a) Following is the profit and loss account of Varun & Co. For the year ended 31<sup>st</sup> December, 2018. (20)

Particulars	Amount	Particulars	Amount
To Opening Stock	50000	By Sales	
To Purchases	350000	- Cash	200000
To Wages	15000	- Credit	300000
To office rent	10000	By Dividend on Investment	20000
To Office salaries	25000	By Profit on sale of Furniture	7000
To Factory expenses	8000	By Closing stock	100000
To Manager Salary	25000		

To Delivery expenses	15000		
To Income tax	25000		
To Loss on sales of van	4000		
To Advertising	6000		
To Postage and telegram	5000		
To Loan interest	10000		
To Depreciation:			
- On Office furniture	2000		
- Plant	4000		
- On Delivery van	3000		
To Net profit	70000		
<b>Total</b>	<b>627000</b>	<b>Total</b>	<b>627000</b>

You are required to prepare Vertical Income Statement and calculate;

1. Gross profit ratio
2. Stock turnover Ratio
3. Operating profit ratio
4. Administrative expense ratio
5. Selling and Distribution expense ratio

OR

Q.3.b) M/s Vishakha Ltd. Provides you their financial statement of 31<sup>st</sup> March 2017, 2018, 2019 as under. You are required prepare Vertical Trend Balance sheet and offer your comments. (20)

Liabilities	2017	2018	2019	Assets	2017	2018	2019
Equity share capital	200000	250000	350000	Investment	100000	120000	160000
Preference share capital	300000	300000	350000	Fixed assets	350000	350000	450000
General reserve	45000	60000	70000	Debtors	90000	120000	160000
Bills payable	10000	15000	20000	Advance paid	30000	40000	30000
Secured loan	80000	80000	50000	Stock	45000	70000	50000
Sundry creditor	40000	65000	80000	Preliminary expenses	20000	15000	10000
				Cash	40000	55000	60000
<b>Total</b>	<b>675000</b>	<b>770000</b>	<b>920000</b>	<b>Total</b>	<b>675000</b>	<b>770000</b>	<b>920000</b>

Q.4.a.i) Riddhima Ltd. Present the following information for the year 2017-18. Prepare statement showing an estimation of Working Capital. (10)

Estimated annual sales of 62,400 units.

Cost sheet is given below:-

Particulars	Rs. (per unit)
Raw material	30
Wages	15
Overheads	15
Profit	20
Sales	80

1. Suppliers allowed 8 weeks credit.



2. Raw material remain in stock for 8 weeks.
3. processing period is of 3 weeks.
4. Finished goods remain in stock for 10 weeks.
5. Time lag in payment of wages and overhead is 3 weeks.
6. cash and bank balance is maintained at Rs.120000.
7. Customer are given 8 weeks credit.

Production and sales takes place evenly throughout the year.

**Q.4.a.ii) From the following information of M/s Neela & co you are required to prepare an estimation of Working Capital for the year 2019. (10)**

1. Estimated Production for the year (12 months)- 108000 units.
2. Cost of Raw material per unit: Rs.10, Wages : Rs. 5 and Overheads: Rs. 3 and selling price is Rs. 20
3. Stock of Raw material- 2 months
4. Processing time – 1 month
5. Stock of Finished good – 2 month
6. Credit to debtor- 3 months & Credit by the Creditors- 3 months
7. Time lag in payment of wages – 2 months & for overheads – 3 months
8. Cash and bank balance- 70000
9. All activity spread evenly throughout the year.

**OR**

**Q.4.b. A company wants to purchase two machine and details are given as under:- (20)**

Particulars	Machine A	Machine B
Estimated life of machine	4 years	5 years
Purchase price	450000	500000
Installation expenses	30000	40000
Income tax rate	40%	40%
Scrap value	50000	35000
Expected Rate of Return of company	10%	10%

Expected Net profit before depreciation and income tax is give below:-

Year	Amount	Amount
1	250000	350000
2	400000	420000
3	360000	400000
4	380000	380000
5	400000	400000

Present value for the 5 years at the rate of 10% discount for Rs.1 is 0.893, 0.745, 0.563, 0.478, 0.534 respectively.

**You are requested to suggest the company regarding out of two machine which one js to be purchased under:**

1. Payback period Method
2. Payback profitability method
3. Average Rate of return method
4. Net present value method

**Q.5.a. Answer the following (any two)**

1. What is capital budgeting? Explain the technique of capital Budgeting. (20)
2. Explain the meaning and functions of management accounting
3. Discuss the Balance sheet ratio and revenue ratio. Give some relevant example.

OR

**Q.5.b.write short notes on :(Any Four)**

1. Common size statement (20)
2. Net Working Capital
3. Net present value
4. Proprietary ratio
5. Quik Liability
6. Payback profitability

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Instructions:

1. All Question are Compulsory subject to Internal choice
2. All question carry equal Marks
3. Figures to the right indicate maximum Marks

0.1 Attempt any two of the following:

- A) Explain The contents of Memorandum of Association of the company.
- B) Define a "Company" and Explain its Features
- C) Who is Promoter ?Explain and discuss his Position in the company
- D) What are the remedies against Director's and Promoter for the mis - statement?

0.2 Attempt any two of the following:

- A) State who can be a " Director" of a company?
- B) Explain duties and Rights of an Director.
- C) On which ground Disqualification of a Director may take place?
- D) Write a short note of
  - 1.Notice of Agenda
  - 2.Agenda of the Meeting

0.3 Attempt any two of the following:

- A) Distinguish between Partnership and Joint Hindu Family Firm
- B) Explain importance of " Mutual Agency" in a Partnership?
- C) When and on which grounds a firm may dissolved by the court?
- D) Explain the position of Minor in partnership.

0.4 Attempt any two of the following:

- A) What are the objectives of Consumer Protection Act, 1986.?
- B) Distinguish between District Forum and State Commission
- C) Explain in brief various features of Competition Act,2002
- D) Write a short note.
  - 1.Bid – Rigging
  - 2.Dominant Position

0.5 Attempt any two of the following:

A) What is copyright ? What copyrights Protects ?

B) What is a Patent ? State and explain the principles underlying Patent law in India.

C) What is Trade Mark? Explain its essential features?

D) Distinguish between Trade Mark and Property Mark.

NOTES:- (1) All questions are compulsory.

(2) All questions carry equal marks.

(3) Figure indicate full marks.

**Q-1 (A) Explain the following concepts: (Any Five) (10)**

1. Public Finance
2. Fiscal Policy
3. Regressive Taxation
4. Zero Based Budget
5. Revenue Expenditure
6. Concentration effects
7. Public Goods
8. Goods and Service Tax

**Q-1 (B) Choose the right answer from the given options and write the statement. 10)**

1. Maximum social advantage is achieved when .....  
(a) Marginal Social Sacrifice = Marginal Social Benefit  
(b) Total Social Sacrifice = Total Social Benefit  
(c) Average Social Sacrifice = Average Social Benefit  
(d) Net Social Sacrifice = Net Social Benefit
2. The term Functional finance was introduced by .....  
(a) J. M Keynes      (b) Richard Musgrave  
(c) Hugh Dalton      (d) A.P. Lerner
3. .... Has two features i-e, non- rivalry and non- excludability in consumption.  
(a) Public goods    (b) Private Good    (c) Merit goods    (d) Agricultural goods
4. PP curve is illustrated to explain .....  
(a) Economic efficiency    (b) Public goods  
(c) Government Policy    (d) All of these
5. In case of forward shifting of a tax burden, it lies on .....  
(a) Producer      (b) Worker  
(c) Consumer      (d) All of them
6. Revenue expenditure do not include.....  
(a) Interest payment    (b) Subsidies  
(c) Debt repayment    (d) Expenditure on civil administration
7. Which is not the canon of public expenditure .....



# IYC/SYBCOM/AF&M/SEMIV/ATKT/SEP-2019

Time: 3 hours

Marks: 100

1. All questions are compulsory
2. Q.no. 1 & Q.6 carries 20 marks
3. Q.2,3,4 & 5 carries marks
4. Use of simple calculator is allowed

**Q.1 A) True or false (any 10)**

**(10)**

1. Short term loans are the loan due for more than 5 years.
2. The loss on re-issue of shares cannot be more than the gain on forfeitures of those shares.
3. Partly paid Preference shares cannot be redeemed.
4. No dividend is paid on calls in advance.
5. A company can redeem only fully paid preference shares.
6. Forfeited shares cannot be issued at a premium.
7. Calls in arrears are added to subscribe capital.
8. Capital reserve is a divisible profit.
9. Profit after incorporation is capital profit.
10. Time ratio is ratio of number of months before and after incorporation.
11. Profit prior to incorporation is available for payment of dividend
12. Loose tools are shown under current liabilities.

**Q.1 B) Match the pair:**

**(10)**

Column A	Column B
1. Accounting Standard -1	a) Form of Statement of Profit and Loss
2. Accounting Standard-2	b) Sales basis
3. Part I of Schedule III	c) Long term Borrowing
4. Part II of Schedule III	d) Non Current Assets
5. Advertisement Expenses	e) Short term Borrowing
6. Rent, Rates and Taxes	f) Form of Balance sheet
7. Interest on Bank Overdraft	g) Disclosure of Accounting Policy
8. Deferred Taxes Assets	h) Accounting for Foreign Currency
9. Debentures	i) Time Basis
10. Bank Overdraft	j) Finance Cost

Q.2 The Balance Sheet of S Ltd.As on March , 2019 was as under:

(15)

Liabilities	Rs.	Assets	Rs.
25,000 Equity Shares of rs.100 each fully paid	25,00,000	Fixed Assets	15,00,000
10,000 9% Redeemable Preference shares of rs.100 each rs.80 per share paid up	8,00,000	Investment (M.V. rs.10,0000)	9,00,000
General Reserve	3,00,000	Bank Balance	50,000
Profit & Loss A/C	3,19,000	Other Current Assets	18,20,000
Dividend Equalization Reserve Sundry Creditors	3,51,000		
	<u>42,70,000</u>		<u>42,70,000</u>

On 1<sup>st</sup> April,2018 the company made a call of rs.20 each on its preference shares and call money was duly received. All preference shares were redeemed at a premium of 5%. The company sold all its investments at market value. For the purpose of redemption, the company issued minimum number of equity shares at a premium of 10% after utilising available resources to the maximum extent, keeping in view the provision of the Companies Act, 2013 .All preference shareholders were paid off, except one shareholder holding 100 preference shares.

Pass Journal Entries in the books of the company assuming that redemption is duly carried out.

OR

Q.2) The Balance sheet of K Ltd .as at 31-3-2019 is as follows:

(15)

**Summary balance sheet as at31-03-2019**

Liabilities	Rs.	Assets	Rs.
80,000 Equity Shares of rs.8 each called up and paid up	6,40,000	Sundry Assets	17,00,000
Capital Redemption Reserve	1,50,000		
Plant Revaluation Reserve	20,000		
Securities Premium	1,50,000		
Development Rebate Reserve	2,30,000		
Investment Allowance Reserve	2,50,000		
General Reserve	3,00,000		
	<u>17,00,000</u>		<u>17,00,000</u>

The company wanted to issue bonus shares to its shareholders at the rate of one shares for every two shares held. Necessary resolution was passed; requisite legal requirement were complied with.

- You are required to give effect to the proposal by passing entries in the books of K Ltd.
- Show the amended balance sheet.



Q.3) R Ltd decided to redeem its outstanding rs.4, 00,000 8% debentures at rs.110 (nominal value rs.100) and offered the following option to the shareholders: (15)

- 10% preference shares of rs.50 /- each at rs.60/- per shares
- 14% debentures at rs.100(at par)
- To have their holding redeemed for cash. Assume redemption out of profit only
- The holders of rs.1,40,000 debentures accepted the option (a)
- The holders of rs.1,60,000 debentures accepted option (b)
- The remaining debentures holders accepted option (c)
- Pass the necessary journal entries in the books of R Ltd.

OR

Q.3) Q Enterprises Ltd issued 35,000.7% debentures of rs.100 each on October 1,2010 (15) redeemable in five equal annual instalments starting with March 31,2013. The Board decides to transfer to Debentures Redemption Reserve rs.50, 000 and rs.40, 000 on March 31,2011 and 2012 respectively and balance required to be transferred to Debentures Redemption Reserve on March 31,2013. Record necessary journal entries. Ignore entries for payment of interest .investment as required by law was made in fixed deposit of the bank.

Q.4) The summary Balance sheet of Sterling Ltd as on 31-12-2016 (15)

Liabilities	Rs.	Assets	Rs.
10,000 8% Redeemable preference shares of rs.100 each	10,00,000	Sundry Assets	34,00,000
1,00,000 equity shares of rs.10 each	10,00,000	Cash	6,00,00
Capital Reserve	5,00,000		
General Reserve	2,00,000		
P & L Account	9,50,000		
Creditors	3,50,000		
	<u>40,00,000</u>		<u>40,00,000</u>

The preference shares were redeemable on 31-3-2017 at a premium of 25% for the purpose the company decided to issue 50,000 equity shares of rs. 10 each at a premium of rs.4 per shares payable in full on 15-03-2017. Ignore dividend due.

Show the necessary ledger account.

OR

Q.4) Beeta Ltd had issued 5,000 12% Debentures of rs.100 each under SEBI regulation redeemable on 31<sup>st</sup> December,2013 at a premium of 5% .The company offered three options to debenture holders as follows : (15)

- 14% preference shares of rs.10 at rs.12
- 15% debentures of rs.100 at par
- Redemption in cash

The options were accepted as under:

- Option (a) by 1,500 debenture holders
- Option (b) by 1,500 debenture holders
- Option (c) by 2,000 debenture holders.

The redemption was carried out by the company after creating debenture redemption reserves for the minimum amount required by law.

Show journal entries.

Q. 5) V Ltd was incorporated on 1<sup>st</sup> August 2016. This company took over the business of M/s. J & K company as a going concern, effective from 1<sup>st</sup> April, 2016 (15)

The agreement also provided that vendors are entitled to 60% of profit or loss for periods up to 1<sup>st</sup> August, 2016. The profit and loss account for the year ended 31<sup>st</sup> March 2017 is:

Particulars	Rs.	Particulars	Rs.
To stock	30,000	By sales	3,00,00
To materials consumed	1,20,000	By stock	42,000
To wages	30,000		
To factory expenses	42,000		
To gross profit	1,20,000		
	<u>3,42,000</u>		<u>3,42,00</u>
To salaries	30,000	By gross profit	1,20,000
To rent	9,000	By profit on sale of investment	20,000
To office expenses	6,000		
To sales commission	15,000		
To bad debts	5,000		
To directors' fees	8,000		
To depreciation	18,000		
To debenture interest	8,000		
To interest to vendor	6,000		
To net profit	35,000		
	<u>1,40,000</u>		<u>1,40,000</u>

Additional information:

- Monthly sales for October 2016 to March 2017 is 150% of monthly sales for April 2016 to September 2016
- Bad debts are in respect of sales effected two years ago
- Investment was sold on 1<sup>st</sup> November 2016
- Consideration to vendors was paid on 1<sup>st</sup> October 2016
- Rent was increased from Rs. 500 per month to Rs. 1,000 per month effective from 1<sup>st</sup> October 2016

Prepare statement of profit & loss.

OR

Q.5) S Ltd was incorporated to take over the running business of T Ltd on 1<sup>st</sup> April 2016. The company was incorporated on 1<sup>st</sup> August 2016 and it commenced business on 1<sup>st</sup> October 2016. The following information was available from the books of account which were closed on 31<sup>st</sup> March 2017.

(15)

Particulars	Rs.	Rs.
Gross Profit		3,50,000
Less: Office Salaries	1,35,000	
Office Expenses	45,000	
Travelling Expenses	24,000	
Office Rent	48,000	
Salesman's Commission	24,500	
Depreciation	10,500	
Net Profit		62,400

Additional information:

- Sales were rs.2, 50,000 p.m during pre incorporation periods while total sales for the year were rs.35,00,000. The sales arose evenly throughout the concerned period.
- Office rent was rs.42,000 p.a it become rs.54,000 p.a from the date of commencement of business
- Travelling expenses includes rs.3,600 incurred by the office staff and the balance by the sales staff
- Depreciation includes rs.3,000 for the asset acquired in post incorporation periods
- Salaries includes partner's salaries rs.30,000 while the remaining salary was for the office staff.

Prepare statements o profit and loss for the year ended 31<sup>st</sup> March 2017 in columnar form showing profit or loss during the pre incorporation and post incorporation periods separately.

Q.6) a) explain the different types of preference shares.

(20)

b) What rules must be compiled for issue of bonus shares.

OR

Q.6) write short notes (any 4)

(20)

- Sweat Equity Shares
- Profit prior to incorporation
- Sources of buy back
- Issue of Debentures as collateral security
- Divisible profit
- Sources of Bonus shares

\*\*\*\*\*

Marks: 100

Duration: 3 Hrs

Note: All questions are compulsory

Figures to right indicate full marks.

Q. 1. A. State whether the following statements are True or False. (Any 10) (10)

1. Frauds do not affect financial statements.
2. Auditing begins where accounting ends.
3. Errors of principle affect trial balance.
4. There is no risk involved in audit sampling.
5. Audit evidence need not be sufficient.
6. Audit technique of confirmation means a former enquiry from outsider.
7. Internal check is done by employees of the organisation.
8. Internal audit is compulsory for listed companies.
9. Auditing is a systematic examination of books and records of a business.
10. Vouchers need not be dated.
11. SA570 deals with Going Concern.
12. Vouching is an essence of auditing.

B. Match the columns. (Any 10)

(10)

Column A	Column B
1. Bankers	a. SA 300
2. Materiality	b. Done at the end of the year
3. Final Audit	c. Users of Information
4. Audit Planning	d. Intentional Mistake
5. Random selection	e. SA 320
6. Cash Memo	f. Decides the size of sample
7. Audit History	g. Method of Sampling
8. Auditors	h. Statutory Audit
9. Audit of Banks	i. Disclose all material facts
10. Manipulation of Accounts	j. Cash Sales
11. Fraud	k. Report to shareholders
12. True and Fair View	l. Management Fraud

Q.2. a. Define the term 'Auditing'? Explain basic principles of auditing. (08)

b. Describe in brief the objectives of Auditing. (07)

Or

c. Explain the term window dressing what are the objections against it. (08)

d. Explain the term Auditing. What are the advantages of auditing? (07)

- Q.3 a. Explain the merits of audit programme. (08 Marks)  
b. Explain the meaning and importance of audit working papers. (07 Marks)
- Or
- c. Explain in detail Audit Planning. (15)
- Q. 4. a. What is the meaning of test checking? State advantages of Test Checking. (08)  
b. What is internal check? What are the duties of an auditor in respect of Internal check? (07)
- Or
- c. Explain the points which are to be considered while framing a system of internal control. (08)  
d. Distinguish between Internal Audit and Statutory Audit. (07)
- Q. 5 a. Distinguish between vouching and verification. (08)  
b. How would you vouch rent paid? (07)
- Or
- a. How would you verify Plant and Machinery? (08)  
b. What are the duties of auditor regarding Stock Verification? (07)
- Q. 6 a. How auditor should evaluate internal control for purchases? (10)  
b. What points should be considered by the auditor in Verification? (10)
- Or
- c. Write short notes. (Any four) (20)
1. True and Fair View
  2. Continuous audit
  3. Qualities of an auditor
  4. Audit sampling
  5. Secret Reserves
  6. Error of Commission
-

**Government of Maharashtra's  
Ismail Yusuf College of Arts, Science & Commerce**

Subject: Production and TQM  
Time : 2 hours 30 mins.

Sem IV

Class : S.Y. BMS  
Max Marks 75

All questions are compulsory. Marks to right indicates maximum marks. Draw diagrams wherever required.

- Q1(A) MCQ attempt any eight. 8
- (1) Which of the following is problem solving process  
(Kaizen/Taguchi/Juran/Crosby)
  - (2) Which of following needs large investment for transportation  
(pipelines/forklift /elevator/rail-road)
  - (3) Which inventory method is suitable for agricultural products  
(S-O-S analysis/ A-B-C analysis/ H-M-L analysis/ GOLF analysis/)
  - (4) \_\_\_\_\_ is a significant aspect of production system,  
(markets, prices, products and services)
  - (5) \_\_\_\_\_ production system refers to manufacturing large quantity of a single product. (mass, batch, job and continuous )
  - (6) Which circle is considered as participation of management?  
(quality circle, quantity circle , business circle and market circle)
  - (7) Formula for productivity  
(input/output, output/input, input\*output and all of the above)
  - (8) Under \_\_\_\_\_ process, production is 99.99966% free of defects.  
(Crosby, Taguchi, Juran and six sigma)
  - (9) Kaizen is the practice of \_\_\_\_\_ improvement.  
(production, process, quality and continuous )
  - (10) \_\_\_\_\_ conveyor is used to transport various shape of products in huge boxes.  
(belt, roller, elevating and cable)
- Q1(b) Match the column 7
- |   | Group A               |   | Group B   |
|---|-----------------------|---|---|
| 1 | Production Management | A | Horizontal Transportation.                      |
| 2 | Product Development   | B | Accounts the pattern of consumption from store. |
| 3 | Tractors and trailers | C | Dynamic Process                                 |
| 4 | F-S-N Classification  | D | Process to improve quality of production        |
| 5 | Cause-Effect diagram  | E | Output/man-hour input                           |
| 6 | Labour Productivity   | F | Raw materials to finished products              |
| 7 | DMADV                 | G | Identify the root causes                        |
- Q 2 (A) Explain objectives of plant layout. Describe factors on which plant layout is based. 8  
 (B) Explain requirements of good product design. 7
- O R
- (C) Explain the essential qualities for production manager. 8  
 (D) Define six sigma, methodology and its features. 7
- Q 3 (A) What is material management? Discuss benefits of Integrated Material Management. 8  
 (B) What is inventory? Explain benefits of inventory Control. 7

- O R
- (C) Discuss categories of material handling equipment with examples of each. 8  
 (D) Define quality and its characteristics. 7
- Q 4 (A) Define Ishikawa diagram. Explain its utilities and write steps to create one. 8  
 (B) Explain Pareto's 80:20 principle and describe A-B-C inventory control. 7
- O R
- (C) Explain Taguchi's quality engineering. 8  
 (D) Discuss types of Quality cost as per Juran's idea. 7
- Q 5 (A) A company is annually selling 25,000 units of an item, costing Rs.3 each. Inventory carrying cost is 17% and Ordering cost is Rs. 150. Calculate EOQ. If company orders 4500 items on each order they would get 2% discount on unit cost. Will it save money for the company? 8  
 (B) Consider following data. 7

Month	Input(Machine Hours)	Output(No. of units.)
December	90,000	99,000
January	100,000	100,000
February	150,000	135,000

Calculate productivity for each month and explain whether it is increase in productivity or only production.

- O R
- (C) Write short notes on any three 15
1. Philip Crosby's philosophy on quality improvement.
  2. Discuss V-E-D and X-Y-Z analysis with example.
  3. Mass production system.
  4. Deming's Application prize
  - 5 AGV (Automated Guided Vehicle).

T H A N K Y O U

Note: All questions are compulsory

Q1. A. Choose correct alternatives. (Any 08)

(08)

1. DSS stands for \_\_\_\_\_.
  - (a) Dynamic Support system
  - (b) Decision Support System
  - (c) Dynamic Support System
  - (d) Decision Service System
2. Provide access to a series of decision-oriented database and small models \_\_\_\_\_.
  - (a) Analysis Information System
  - (b) Data analysis system
  - (c) File drawer system
  - (d) none of these
3. \_\_\_\_\_ is of a phase of ERP Life Cycle.
  - (a) Acquire phase
  - (b) Adoption phase
  - (c) Implementation Phase
  - (d) Evolution phase
4. SAP Stands for \_\_\_\_\_.
  - (a) System Application Products
  - (b) Service Application Products
  - (c) System Analysis Products
  - (d) Service Analysis Products
5. SCM flows is divided into \_\_\_\_\_ categories.
  - (a) One
  - (b) Two
  - (c) Three
  - (d) four
6. Metadata is defined as \_\_\_\_\_.
  - (a) Data about data warehouse
  - (b) Data about data
  - (c) Data about real systems
  - (d) none of the above
7. Which software is made for helping the systems: \_\_\_\_\_.
  - (a) Application
  - (b) System
  - (c) firewall
  - (d) None of these
8. KPO requires \_\_\_\_\_.
  - (a) Advanced analytical and technical skill
  - (b) High degree of specialist expertise
  - (c) Neither as A nor B
  - (d) Both A & B
9. In \_\_\_\_\_ type of BPO, customer has to carry out significant part of process in-house.
  - (a) Transactional BPO
  - (b) Niche BPO
  - (c) Comprehensive BPO
  - (d) None of the above
10. Data mining is \_\_\_\_\_.
  - (a) Sophisticated data search that uses statistical algorithm .
  - (b) Sophisticated data search that user plain text data.
  - (c) Data Search that user images and videos
  - (d) All the above

Q1. B. state whether the following statements are true or false. (Any 7)

(07)

1. Project phase involve customization of ERP Software package.
2. Adopting ERP system can be expensive
3. The MIS is conceived as a data processing.
4. The MIS recognizes that the different information need for different objective.



5. Supply chain management is essential to company success a customer satisfaction.
6. Data models define how the logical structure of the database is modeled.
7. Single-value attribute contain numbers of value.
8. Composite key that contain of one attribute that uniquely identified.
9. Knowledge is the best asset a financial enterprise would possess.
10. CRM is all about acquiring and retaining customer.

Q2. A. Define MIS? Explain the characteristics of MIS? (08)

B. What are the reasons for the failure of MIS? (07)

OR

Q2. C. What is DSS and explain characteristics of DSS? (08)

D. What are the reasons for the success of MIS? (07)

Q3. A. Explain benefits of ERP for business. (08)

B. Explain the various stages of ERP life cycle. (07)

OR

Q3. C. What is SAP? Explain the History of SAP? (08)

D. Explain features of E-SCM. (07)

Q4. A. Explain Database and explain the characteristics of DBMS. (08)

B. Explain various business application of data mining. (07)

OR

Q4. C. What is Data Mining and scope of Data Mining? (08)

D. What are three tiers Data Warehouse Architecture? (07)

Q5. A. What is outsourcing and explain some of the categories of Outsourcing? (08)

B. What are the advantage and disadvantage of BPO? (07)

OR

Q5. C. Short notes. (Any 03) (15)

1. Hybrid cloud
2. Cloud computing services models
3. Scopes of data mining
4. Data Mart
5. Entity-Relationship Model

\*\*\*\*\*

Note: All questions are compulsory

Q1. A. Choose correct alternatives. (Any 08)

(08)

1. \_\_\_\_\_ is not an application of MIS.
  - (a) Financial
  - (b) Marketing
  - (c) Manufacturing
  - (d) Redevelopment
2. \_\_\_\_\_ oriented DSS follows certain procedures adopted as rules.
  - (a) Database
  - (b) Text
  - (c) Rules
  - (d) compound
3. ODBC stands for \_\_\_\_\_.
  - (a) Open Data Base Connectivity
  - (b) Open Data Base Connection
  - (c) Open Data Base Computer
  - (d) Object Data Base Computer
4. Which of the following are featured of E-CRM: \_\_\_\_\_.
  - (a) Accounting Management
  - (b) Case Management
  - (c) Report and Analysis
  - (d) All of the above
5. In ACID I stands for \_\_\_\_\_.
  - (a) Integration
  - (b) Integrity
  - (c) Independent
  - (d) Isolation
6. Backup is taken from the database when it is completely shut down is called as \_\_\_\_\_.
  - (a) Partial Backup
  - (b) Hot backup
  - (c) Cold Backup
  - (d) Complete Backup
7. Which is not a component of SCM: \_\_\_\_\_.
  - (a) Replenishment System
  - (b) E-procurement
  - (c) None of the above
  - (d) All of the above
8. Primary key \_\_\_\_\_.
  - (a) Set of attributes collectively define an entity
  - (b) One of the candidate Key
  - (c) A minimal Super key
  - (d) All of the above
9. OLX is a good example of \_\_\_\_\_.
  - (a) B2B
  - (b) B2C
  - (c) B2B
  - (d) C2C
10. In ER model every attribute is defined by set of values called as \_\_\_\_\_.
  - (a) Entity attributes
  - (b) Domain
  - (c) Relationship
  - (d) Data Base

Q1. B. state whether the following statements are true or false. (Any 7)

(07)

1. RDBMS is used to manage relationship database.
2. Data models define how the logical structure of a database is modeled.
3. Query manager is responsible for directing the queries to the suitable tables.
4. Data Mining approaches seem ideally suitable for Bio-information.
5. Transactional BPO handles one aspect of a process only.
6. The hybrid cloud is composed of two or more clouds.
7. SCM refers to managing of customer interactions.

8. This two-tiered system is separate, allowing for two different ERP systems operating separately.
9. A marketing MIS supports activities throughout the many activities of marketing departments.
10. An information system is an organized system for the collection.

Q2. A. Define MIS? Explain the characteristics of MIS? (08)

B. What is DSS and explain characteristics of DSS? (07)

OR

C. What are the reasons for the failure and success of MIS? (15)

Q3 A. Explain benefits of ERP for business. (08)

B. Explain features of E-SCM. (07)

OR

Q3. C. Explain overview of CRM.

D. What is SAP? Explain the History of SAP?

Q4. A. What is Data Mining and scope of Data Mining? (08)

B. Explain Database and explain the characteristics of DBMS. (07)

OR

C. What is Data Warehousing and explain delivery process of Data Warehouse? (15)

Q5. A. Explain various types of cloud computing deployment models. (15)

OR

Q5. B. Short notes. (Any 03)

(15)

1. Entity-Relationship Model
2. The Evolution of data mining
3. Decentralized system
4. Components of a DSS
5. Manufacturing MIS
6. Objectives of MIS

\*\*\*\*\*

Note: All questions are compulsory

Q1. A. Choose correct alternatives. (Any 08)

(08)

1. DSS stands for \_\_\_\_\_.  
 (b) Dynamic Support system (b) Decision Support System  
 (d) Dynamic Support System (d) Decision Service System
2. Provide access to a series of decision-oriented database and small models \_\_\_\_\_.  
 (b) Analysis Information System (b) Data analysis system  
 (d) File drawer system (d) none of these
3. \_\_\_\_\_ is of a phase of ERP Life Cycle.  
 (b) Acquire phase (b) Adoption phase  
 (d) Implementation Phase (d) Evolution phase
4. SAP Stands for \_\_\_\_\_.  
 (d) System Application Products (b) Service Application Products  
 (f) System Analysis Products (d) Service Analysis Products
5. A SCM flow is divided into \_\_\_\_\_ categories.  
 (b) One (b) Two  
 (d) Three (d) four
6. Backup is taken from the database when it is completely shut down is called as \_\_\_\_\_.  
 (b) Partial Backup (b) Hot backup  
 (d) Cold Backup (d) Complete Backup
7. Which is not a component of SCM : \_\_\_\_\_.  
 (b) Replenishment System (b) E-procurement  
 (d) None of the above (d) All of the above
8. Primary key \_\_\_\_\_.  
 (b) Set of attributes collectively define an entity (b) One of the candidate Key  
 (d) A minimal Super key (d) All of the above
9. OLX is a good example of \_\_\_\_\_.  
 (b) B2B (b) B2C  
 (d) B2B (d) C2C
10. In ER model every attribute is defined by set of values called as \_\_\_\_\_.  
 (b) Entity attributes (b) Domain  
 (d) Relationship (d) Data Base

Q1. B. state whether the following statements are true or false. (Any 7)

(07)

1. Project phase involve customization of ERP Software package.
2. Adopting ERP system can be expensive
3. The MIS is conceived as a data processing.
4. The MIS recognizes that the different information need for different objective.
5. Supply chain management is essential to company success a customer satisfaction.
6. The hybrid cloud is composed of two or more clouds.

7. SCM refers to managing of customer interactions.
8. This two-tiered system is separate, allowing for two different ERP systems operating separately.
9. A marketing MIS supports activities throughout the many actives of marketing departments.
10. An information system is an organized system for the collection.

Q2. A. Define MIS? Explain the characteristics of MIS?

B. What are the reasons for the success of MIS?

OR

Q2. C. What are the advantages and disadvantages of DSS?

(08)

D. What is DSS and explain characteristics of DSS?

(07)

Q3. A. Explain benefits of ERP for business.

(08)

B. What is SAP? Explain the History of SAP?

(07)

OR

C. What is e-CRM and explain some feature of it?

(08)

D. Explain the various stages of ERP life cycle.

(07)

Q4. A. What are three tiers Data Warehouse Architecture?

(08)

B. Explain Database and explain the characteristics of DBMS.

(07)

OR

Q4. C. What is Data Warehousing and explain delivery process of Data Warehouse?

(15)

Q5. A. Explain various types of cloud computing deployment models.

(08)

B. What is outsourcing and explain some of the categories of Outsourcing?

(07)

OR

Q5. C. Short notes. (Any 03)

(15)

1. Subsystems of MIS
2. Traditional outsourcing
3. Scopes of data mining
4. Data Mart
5. Entity-Relationship Model

\*\*\*\*\*

DURATION: 2 1/2 Hours

MARKS:75

N.B. 1) All questions are compulsory.

2) Figures to the right indicate full marks.

Q.1 A) Fill in the blanks with correct options given below. (any 8)

(08)

1. \_\_\_\_\_ is a choice between two options, both of which will bring a negative result based on society and personal guidelines. ( corporate social responsibility, ethical dilemma, business ethics)
2. \_\_\_\_\_ theory of corporate governance explains the relationship between principals and agents.(stakeholder, agency, stewardship)
3. Dumping of toxic chemicals is \_\_\_\_\_ issues in international business practices.(employment, environmental, corruption)
4. Misleading advertisements is an ethical issue in the field of \_\_\_\_\_. ( political, marketing, finance)
5. Smuggling and drug trafficking are examples of \_\_\_\_\_ crime.( white collar crime, organized crime, behavioural crime)
6. The principle of \_\_\_\_\_ is the basic principle in Transactional analysis.(morality equity, honesty )
7. \_\_\_\_\_ is concerned with the future effect of present action taken. (sustainability, transparency, accountability)
8. \_\_\_\_\_ is a voluntary, self regulatory council, which seeks to ensure that advertisement confirm to its code of conduct.( IRDA, SEBI,ASCI)
9. \_\_\_\_\_ is the application of double entry book keeping to social economic analysis.( social responsibility, social accounting, corporate governance)
10. \_\_\_\_\_ is an example of white collar crime. ( price fixing, pollution, embezzlement)

Q.2 B) Match the column: (any 7)

(07)

A	B
1. Ethical issue in finance	a) Customer
2. Ethical issue in IT	b) Composition of board
3. Ethical issue in corporate governance	c) Window dressing
4. Justice to all practices	d) Environmental impact
5. Sustainable development	e) Fairness principle
6. Ethical issue in environment	f) Use of animal for drug testing
7. Ethical issue in medicine	g) Waste management
8. Ability to frame our actions	h) Customs
9. Morals	i) Spamming
10. External stakeholder	j) Vision

- Q.2 a) What is the difference between personal ethics and professional ethics? Explain in detail. (8)
- b) State the various objectives of ethics. (7)

OR

- c) Write a note on Securities exchange board of India. (8)
- d) Explain the 3 C's of business ethics. (7)

- Q.3 a) State the different unethical marketing practices in India. (8)
- b) Explain the various ethical principles followed by an ethical manager in the company. (7)

OR

- c) Write the benefits of ethical leadership. (8)
- d) Explain the importance of workplace ethics. (7)

- Q.4 a) Explain the various benefits of corporate governance. (8)
- b) Explain the Japanese model of corporate governance. (7)

OR

- c) What is Insider trading? Explain in detail. (8)
- d) Explain the different principles of CSR. (7)

- Q.5. a) State the need of CSR activities in business. (8)
- b) Explain the responsibility of company towards the shareholder and government. (7)

OR

Q.5.c) Write shorts notes on (Any 3) (15)

1. Corporate code of conduct
2. Triple Bottom Line
3. Organized crime
4. Corporate sustainability
5. Ethics in taxation

\*\*\*\*\*

DURATION: 2 1/2 Hours

MARKS:75

N.B. 1) All questions are compulsory.

2) Figures to the right indicate full marks.

Q.1A) Fill in the blanks from the correct options given below.(Any 8)

(08)

1. \_\_\_\_\_ ethics is a branch of ethics that deals with specific often controversial moral issues in various fields.( meta, normative, applied)
2. Ethics is derived from greek words 'ethikos' which means \_\_\_\_\_.(behavior, moral, character)
3. Business ethics is an application of ethics to \_\_\_\_\_ practices.( job, profession, business)
4. \_\_\_\_\_ is an attempt by a corporate to disclose wrong doing in the organization.( insider trading, whistle blowing, corporate governance)
5. \_\_\_\_\_ issues are concerned with the performance of manager.( efficiency, ethical, accountability)
6. The board meeting shall be held at least \_\_\_\_\_ times of a year.(3,4,5)
7. \_\_\_\_\_ is concerned with the future effect of present action taken.(sustainability, transparency, accountability)
8. \_\_\_\_\_ is a voluntary, self regulatory council, which seeks to ensure that advertisement confirm to its code of conduct.( IRDA, SEBI,ASCI)
9. \_\_\_\_\_ is the application of double entry book keeping to social economic analysis.( social responsibility, social accounting, corporate governance)
10. \_\_\_\_\_ is an example of white collar crime. ( price fixing, pollution, embezzlement)

Q.1B) State whether the following statements are true or false (Any 7 )

(7)

- 1) The word shareholder and stakeholder are synonyms.
- 2) Honesty is the requirement of ethical leadership.
- 3) Business and ethics go hand in hand.
- 4) Telgi scam is related with network scam.
- 5) There should be separate section on corporate governance in the annual report.
- 6) Kumarmanglam Birla committee was appointed by London stock exchange.
- 7) Shareholder has no right to receive dividend.
- 8) Ethical marketing now days has become less important.
- 9) CSR stands for Corporate Search and Rescue.
- 10) Audit committees are required for all companies.



- Q.2.a) What is ethics? Explain its nature. (8)  
b. Difference between personal ethics and professional ethics. (7)

OR

- c. Explain the importance of ethics. (8)  
d. State the features of business ethics. (7)  
Q.3 a. What is the need for employee code of conduct? (8)  
b. Explain the ethical issues in HRM. (7)

OR

- c. What is the importance of ethics in advertising? (8)  
d. Explain the different ways to promote ethics in business. (7)  
Q.4 a. What is corporate governance? Explain its need. (8)  
b. Briefly explain the agency theory. (7)

OR

- c. Explain the Japanese model of corporate governance. (8)  
d. State the various issues for corporate governance in business. (7)  
Q.5 a. What is CSR? Explain the evolution of CSR. (8)  
b. State the need of CSR activities in business. (7)

OR

- Q.5.c. Write short notes on (Any3) (15)

- 1) Corporate code of conduct
- 2) Triple bottom line
- 3) Whistle blowing
- 4) Ethical leadership
- 5) Corporate sustainability

\*\*\*\*\*

DURATION: 2 <sup>1</sup>/<sub>2</sub> Hours

MARKS:75

N.B. 1) All questions are compulsory.

2) Figures to the right indicate full marks.

---

Q.1 A) Fill in the blanks with correct options given below. ( Any 8)

(08)

1. Ethics is a \_\_\_\_\_ science.(moral, social, normative)
2. \_\_\_\_\_ ethics deals with personal values and moral qualities.(professional, personal, managerial)
3. The principle of \_\_\_\_\_ is the basic principle in Transactional analysis.(morality equity, honesty )
4. Ramlinga Raju was a fraudster involved in \_\_\_\_\_ fraud.( stock exchange, satyam computers, bofors scam)
5. Dumping of toxic chemicals is \_\_\_\_\_ issues in international business practices.(employment, environmental, corruption)
6. \_\_\_\_\_ is watchdog of securities market in India. ( ASCI, SEBI,IRDA)
7. A form of advertising which is used to promote banned products like cigarettes and alcohol in disguise of another product is called \_\_\_\_\_ advertising. (surrogate, corporate, financial)
8. \_\_\_\_\_ refers to your inner character and what you do when nobody is watching. ( morals, ethics, beliefs)
9. Misleading advertisements is an ethical issue in the field of \_\_\_\_\_. ( political, marketing, finance)
10. Smuggling and drug trafficking are examples of \_\_\_\_\_ crime.( white collar crime, organized crime, behavioral crime)

Q.1 B) State whether the following statements are true or false. (Any 7)

(07)

1. Every business should strengthen the relationship with its stakeholders.
2. Social accounting improves employee motivation.
3. Shareholder has no right to receive dividend.
4. A steward is someone who protects and take care of the needs of others.
5. The executive director is involved in day today business activities of the organization.
6. Television advertisement of cigarettes and tobaccos are allowed in India.
7. The government has supervisory role in the field of business ethics.
8. The word shareholder and stakeholder are synonyms.
9. Every business needs a code of ethics relating to criminal behavior and consequences and their actions.
10. Lack of community participation by corporate in CSR activities is a challenge of CSR programme.

- Q.2.a. Explain the importance of ethics in detail. (8)
- b. State the objectives of business ethics. (7)

OR

- c. Explain the different types of ethics. (8)
- d. Difference between ethics and law. (7)

- Q.3 a. State the role of government in ensuring business ethics. (8)
- b. Explain the various ethical issues in marketing practices. (7)

OR

- c. What is Employee code of conduct? State its importance. (8)
- d. Explain the fundamental principle to be followed for ethics in finance. (7)

- Q.4 a. State and explain agency theory in detail. (8)
- b. What are the features of Corporate governance? (7)

OR

- c. Explain the emerging trends in Corporate governance. (8)
- d. Describe the various issues in Corporate governance. (7)

- Q.5 a. Explain the Carroll's pyramid of CSR. (8)
- b. What are the corporate social responsibility of a company towards customers and employees? (7)

OR

**Q.5.c. Write short notes on (any 3)** (15)

- a) Corporate code of conduct
- b) Social contract
- c) Managerial ethics
- d) White collar crime
- e) Sachar committee report

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IYC/SYBAF/DIRECT TAX/SEM 3/REG/OCT/2019

Time: 2 ½ Hrs

Marks : 75

- N.B:
1. All questions are compulsory with internal choice.
  2. Figures to the right indicate full marks.
  3. Working notes form a part of answer.
  4. Use of simple calculator is allowed.

Q.1 (a): Multiple Choice Questions (Any Eight)

(8)

1. A co- op society is treated under income tax laws are \_\_\_\_\_  
(Company/Association of person/body of individual/an artificial judicial person)
2. Residential status is to be determined for \_\_\_\_\_  
(Previous year/assessment year/accounting year)
3. The total income of a person is determined on the basis of \_\_\_\_\_  
(residential status/citizenship/both of these)
4. Deduction under section 80DD shall be allowed up to \_\_\_\_\_  
(Rs.75,000/Rs.1,25,000/actual expenditure)
5. The qualifying amount of preliminary expenses can be claimed as deduction over period of \_\_\_\_\_ years.  
(4/ 5/ 8/ 10)
6. Deduction u/s 54 is available to \_\_\_\_\_  
(Individual/ HUF/ Individual and HUF/ All assessee)
7. For non -Govt. Employee governed by the payment of gratuity Act.1972, the maximum monetary limit for exemption is \_\_\_\_\_  
(Rs.5,00,00/ Rs.20,00,000/ Rs.10,00,000/ No limit)
8. The maximum quantum of deduction by way of interest on money borrowed for construction of self-occupied house property is \_\_\_\_\_  
(Rs.1,50,000/ Rs. 30,000/ Rs.2,00,000/ Rs.1,00,000)
9. The deduction under section 80E is allowed for repayment of interest to the extent of \_\_\_\_\_  
(Rs. 50,000/ Rs.1,00,000/ Actual interest paid during the year)
10. A club is treated under income tax laws as \_\_\_\_\_  
(Company /association of person/body of individual/an artificial judicial person)

Q.1 (b): State whether the following statements are True or False. (Any Seven).

(7)

- 1) Maximum limit of deduction under section 80C and 80CCC is Rs.2,00,000.
- 2) Lunch facility provided by employer is a taxable perquisite.
- 3) Municipal tax paid by owner only is allowed as deduction under section 24.
- 4) Gross Annual Value of deemed to let out property is considered as Nil.

- 5) Transfer includes compulsory acquisition under income tax act.
- 6) Municipal tax allowed as deduction from gross annual value only on paid basis.
- 7) Amount spend on entertainment can be claimed as deduction under section 16(2) by all assessee.
- 8) Professional tax is allowed as deduction on accrual basis.
- 9) Receipts of non-compete fees are treated as income under 'Profits and Gains of Business or Profession'.
- 10) Personal effects includes jewellery.

Q.2 : Mr. Yang is working in Chung Ltd. And has given the details of his income for the previous year 2018-19. Compute the gross salary from the details below.(assessment year 2019-20). 15

Particulars	Rs.
Basic Salary per month	1,00,000
Dearness allowance per month (50% is for the retirement benefits)	80,000
Commission as a percentage of turnover	1%
Turnover during the year	50,00,000
Bonus	4,00,000
Gratuity(Received during service)	2,50,000
Own contribution of recognised provident fund	2,00,000
Employer's contribution to RPF (Exempt Rs. 2,07,000)	20% of basic salary
Interest accrued in the RPF @ 13% P.a (Exempt Rs. 95,000)	1,30,000

OR

Q.2 : Ms.Priyadarshini purchased a house property for Rs. 15,00,000 in October,1995. She constructed a first floor during the financial year 2006-07 for Rs. 5,50,000. She made a further improvement in the financial year 2012-13 for Rs. 8,00,000. She constructed a second floor during the financial year 2013-14 for Rs. 12,00,000. She sold the property on 1-2-2019 for Rs. 3,50,00,00. She paid a brokerage of Rs. 50,000. For the sale transaction. Fair market value of the property has on 1-4-2001 was Rs. 16,00,000. Investment in new house property was Rs. 2,50,000 on 10-3-2019. Compute the capital gains of the assessment year 2019-20. (15)

Cost of inflation index: F.Y-2001-02= 100, F.Y.2006-07=122, F.Y. 2012-13= 200  
F.Y.2013-14=220, F.Y.2017-18=272 F.Y 2018-19 280.

Q.3: Mrs. Pranita is an owner of a residential house property known as 'Ashirwad' at Mulund. The house was occupied by three tenants. The other particulars tenants wise are stated here for the year ended 31<sup>st</sup> March 2019.

(15)

Particulars	1 <sup>st</sup> Unit	2 <sup>nd</sup> Unit	3 <sup>rd</sup> Unit
	Tenant-1	Tenant-2	Tenant-3
Gross Rateable Value	12,000	14,000	15,000
Fair Rent	9,000	15,000	16,000
Actual Rent Received	11,400	10,800	18,000
Municipal Tax Paid	3,240	3,780	4,050
Expenses on Repair	1,000	Nil	Nil
Expenses on Collection of Rent	Nil	500	Nil

The repair cost of the first and the second month unit is to be borne by the tenants themselves. Owner, Mrs. Pranita is to bear Municipal taxes only in respect of the 1<sup>st</sup> unit, the municipal taxes of the 2<sup>nd</sup> and 3<sup>rd</sup> units has been reimbursed be tenant 2 and tenant 3 respectively to the owner.

Compute the income from house property of Mrs. Pranita for the A.Y. 2019-20

OR

Q:3. From the following information of Mr. Jay for the previous year 2018-19, compute the Gross Total Income for the assessment year 2018-19 as if he is a

(15)

- Resident and Ordinarily resident
- Resident and not ordinarily resident
- Non- Resident

Particulars	Rs.
1. Income from business in Dubai controlled from London	50,000
2. Rent from house in UK received in Spain	60,000
3. Amount brought to India auto of past untaxed profit earned in New Zealand	70,000
4. Income from agriculture land in Japan received in India.	90,000
5. Dividend from German company received in London	80,000
6. Royalty from a company in Indonesia, received in Russia.	1,00,000
7. Interest Credited by HSBC Bank, New York branch.	1,10,000
8. Income from profession in Sri Lanka, received in Bhutan (Profession set up in Sri Lanka)	1,20,000
9. Salary earned received in Saudi Arabia	2,00,000
10. Dividend from Indian company received in abroad.	50,000

Q.4: Mr. Sawant who is physically disabled person (50% disabled) as certified by medical authority. Is employed with Ritz college of commerce. He furnished the following information for the year ended 31<sup>st</sup> March, 2019. (15)

Particulars	Rs.
Basic Salary	10,000 per month
D.A	3,500 per month
Arrears of salary (not taxed earlier)	10,000
Medical Expenses reimbursed	12,000
Leave Salary Received	14,000
Examiner ship fees from college	2,000
Fees for setting T.Y.B.com papers for Nagpur University	4,000

Royalty received from Marvel Publications for writing on accountancy Rs. 20,000. Expenses incurred for writing manuscripts of this book Rs. 4,000. Profession tax paid Rs. 2,000. Compute taxable income Mr. Sawant for the A.Y. 2019-20.

OR

Q.4: Mr.Ravi owns a Shampoo Factory at Nagpur. Following is the Profit and Loss Account prepared by him for the accounting year 2018-2019. (15)

Particulars	Rs	Particulars	Rs.
To Sales Tax (Incurred during the year)	2,000	By Gross Profit	75,000
To Advertisement	5,000	By House Property Income	5,000
To Bonus	8,000		
To Commission	2,000		
To Depreciation	6,000		
To Donation National Defence Fund	1,000		
To Embezzlement by an Employee	2,000		
To General Expenses	5,000		
To Salary to Staff	10,000		
To Office Expenses	5,000		
To Discount to retailers	3,000		
To Sundry Expenses	5,000		
To Net Profit	26,000		
	<b>80,000</b>		<b>80,000</b>

Compute his business income for the assessment year 2019-20. Further information:

1. Sales Tax paid during the year Rs. 400
2. Total bonus paid during the year was Rs. 8,000 debited in the books and Rs. 11,000 for in the preceding year but paid in the current year.
3. Office expenses include Rs. 1,050 paid as bribe.
4. General Expenses include Rs. 1,000 being the municipal taxes in respect of house property.

Q. 5 (a): State any eight incomes chargeable to tax under the head "Profit and Gains from Business of Profession".

(8)

(b): Define Capital Assets under Section 2(14).

(7)

OR

Q.5: Write a short note on (Any Three):

(15)

1. Perquisite
  2. Resident and Ordinarily Resident
  3. Deemed to be Let Out House Property
  4. Deduction under section 80C
  5. Agriculture Income
-



Marks: 75

Duration: 2-1/2 Hours

- Note: 1 All questions are compulsory.  
2 Figure to the right indicates full Marks.

1. A) Attempt any EIGHT from the following.

8

1. The income of the minor child shall be clubbed in whose hands
  - a) Mother
  - b) Father
  - c) Either mother or father at the option of the child
  - d) The parent whose total income is greater
2. The time limit for c/f of long-term capital losses for the set off is
  - a) 4 years
  - b) 5 years
  - c) 6 years
  - d) 8 years
3. Remuneration received by the partner of the firm from the such firm shall be taxable as
  - a) Salary income
  - b) Profits and gains of business
  - c) Capital gains
  - d) Income from other sources
4. What is the rate of interest at which the interest on capital is allowed to be deducted from the book profit?
  - a) @ 9% p.a.
  - b) @ 12% p.a.
  - c) @ 15% p.a.
  - d) @ 18% p.a.
5. Who is required to compulsorily deduct tax at source ?
  - a) Sole proprietary concerns
  - b) Partnership firms
  - c) Companies
  - d) Partnership firm and companies
6. The prescribed form of income tax return for partnership firm is
  - a) ITR 3
  - b) ITR 4
  - c) ITR 5
  - d) ITR 6
7. Minor child includes
  - a) Step child
  - b) Adopted child
  - c) Both (a) and (b)
  - d) None of these
8. Long term capital loss can be set off from which of the following?
  - a) Short term capital gain only
  - b) Long term capital gain only
  - c) Income from business or profession
  - d) Income from salary
9. Under which section of the Income Tax Act, 1961 a belated return is filed.

- Section 139(1)
  - Section 139(3)
  - Section 139(4)
  - Section 139(5)
10. Company assesses are required to pay advance tax in
- Two installments
  - Three installments
  - Four installments
  - Five installments

B. Attempt any seven from the following True or False.

7

- Every person, being a company, has to file its return of income only if it has any positive income or if it wants to carry forward the loss (if any)
- Speculation losses may be set-off against non-speculative profit.
- The income of minor child will always be included in the income of his/her parents.
- As per section 164(1A) income accruing to a minor shall be clubbed in the income of father or mother at their option.
- Tax is deductible on leasing or hiring of machinery.
- If the municipal taxes, ground rent, etc. are born by tenant, no tax will be deducted on such sum.
- Tax should be deducted either at the time of actual payment of rent or at the time of its credit to the account of the payee, whichever is earlier.
- Section 243B provide for levy of interest for default in complying with the notice for payment of tax.
- Tax evasion is fully within the framework of law.
- Tax planning creates a sense of injustice in the minds of honest tax-payers.

- 2.A Given below is the profit and loss account of M/S Prem Raj & co. a partnership firm for the financial year 2017-18.

15

Particulars	Rs.	Particulars	Rs.
To Purchases	15,35,000	By Sales	35,00,000
To Direct & Indirect Expenses	7,35,000	By Interest on Securities (Net)	45,000
To Depreciation	2,20,000	(TDS Rs. 5,000)	
To Interest to partners	2,00,000		
To Salary to Partners	6,60,000		
To Net Profits	1,95,000		
	<b>35,45,000</b>		<b>35,45,000</b>

Other information :

- Depreciation allowed as per section 32 is Rs. 1,50,000.
  - Purchase includes a bill from supplier for Rs. 30,000 which was paid in cash.
  - The firm has three partners A, B & C. They share profits in the ratio 4:3:3. C is a sleeping partner.
  - Interest paid to partners @ 20% p.a. and authorized in partnership deed.
  - Salaries authorized by partnership deed are paid to all partner equally.
- Compute Taxable Income of the firm considering that it is a business firm for the assessment year 2017-18.

OR

- 2.8. Profit and loss account of X and Company, a partnership firm, for the year ending on 31<sup>st</sup> March, 2017 is as follows. 15

Particulars	Rs.	Particulars	Rs.
To Cost of Goods Sold	18,00,000	By Sales	26,00,000
To Municipal Tax of House Property	30,000	By Gross Rent of House Property (Let out throughout the year)	1,20,000
To Sundry Expenses	42,100		
To Other Expenses	1,35,000		
To Interest on Partners Capital @ 10% p.a.	1,20,000		
To Remuneration to Partners	1,80,000		
To Depreciation	45,500		
To Net Profits	3,67,400		

Other information :

1. Other expenses of Rs. 12,000 is not deductible under section 36 and 37 of Income Tax Act
2. Depreciation as per section 32 is Rs. 31,500.
3. All the condition of section 40(b) are satisfied.

Calculate the taxable income and income tax liability of the firm for the A. Y. 2017-18.

3. A Mr. Murlidhar furnishes you the following information for the following for the year ended 31<sup>st</sup> March, 2017. 15

Profit and loss account for the ended 31<sup>st</sup> March, 2017

Particulars	Rs.	Particulars	Rs.
To Salaries	1,60,000	By Gross Profit	7,00,000
To Printing & Stationary	25,000	By Winning from Lotteries	15,000
To Conveyance	30,000	By NSC Interest Accrued	10,000
To Rent	24,000	By Dividend from Indian company.	10,000
To Entertainment Expenses	15,000		
To Advertisement Expenses	45,000		
To Depreciation	32,000		
To Advance Income tax	10,000		
To Emblezement by an employee	2,000		
To Drawing	28,000		
To staff welfare expenses	65,000		
To Net Profit	2,99,000		
	7,35,000		7,35,000

Other information :

1. Depreciation allowed as per Income Tax Rules is Rs. 35,000.
2. Half of the Rent is attributable towards his residential flat.
3. Staff welfare Expenses include Rs. 15,000 incurred for Medical treatment of his physically handicapped Brother.
4. He spent Rs. 100 for purchase of lottery tickets, debited to drawings.

You are required to compute his total income and tax for the assessment year 2017-2018.

OR

3. B Mr. Kulshilaal gives you the following information for the year ended 31<sup>st</sup> March, 2017 15

Particulars	Rs.	Particulars	Rs.
To salary to staff	2,00,000	By Gross Profit	10,00,000
To salary to Mr. Khashilal	60,000	By winning from horse races	1,00,000
To General expenses	1,50,000	By Dividend from co-operative Bank	20,000
To conveyance	70,000	By Interest on P.P.F. A/C	40,000
To Rent of Premises	1,00,000	By old debts recovered	38,000
To Fire Insurance Premium	27,000		
To Reserves for Bad Debts	20,000		
To Income Tax	15,000		
To Contribution to p.p.f	50,000		
To Depreciation	70,000		
To Net Profit	4,36,000		
	<b>11,98,000</b>		<b>11,98,000</b>

Other Information.

1. Depreciation allowance under income tax rules is Rs. 60,000.
  2. General expenses include Rs. 10,000 for gifts to staff and Rs. 20,000 for LIC Pension plan premium.
  3. Old Debts in respect of which recovery is made were not allowed as deduction in the past, though they were written off in books.
- Compute his total taxable income and tax for assessment year 2017-18

4. A. Compute the total income of Mr. Karan, a resident Indian, aged 57 years, from the following details for the year ended 31<sup>st</sup> March, 2017. Also show the items eligible for carry forward to the A.Y. 2018-19.

Particulars	Rs.
Income from salaries	2,55,000
Loss from house Property	2,19,000
Loss from toys Business of A.Y. 2016-17	2,45,000
Income from Speculation Business	28,000
Loss from specified Business covered by Section 35AD	46,000
Long Term Capital Gains from sale of Urban Land	2,75,500
Long Term Capital Loss from sale of Listed Shares in recognized stock exchange (STT Paid)	1,32,000
Loss from Card Games	23,000
Income from betting (Gross)	49,000
Deposit in P.P.F	1,00,000

OR

4. B Calculate TDS in the case of an Employee (Male/Female) below the age of 60 years and having Salary income of :

Particulars	Rs. (i)	Rs. (ii)	Rs. (iii)	Rs. (iv)	Rs. (v)
Gross Salary income (including Allowance)	2,50,000	5,00,000	10,00,000	20,00,000	1,10,00,000
Contribution of G.P.F.	45,000	50,000	1,00,000	1,00,000	1,00,000

5. A. What are the objectives of Tax Planning. 8  
 B. Explain when an individual taxable in respect of the remuneration of spouse. 7

OR

5

Write Short notes Any Three.

- A. Income of Minor Child
- B. Inter-head adjustment
- C. Losses in speculation Business
- D. Types of Tax planning
- E. Objectives of Tax planning

Time: 2½ Hours

Total Marks: 75

Note: All questions are compulsory

From Q2 to Q 4. Attempt either "A" and "B" OR "C" and "D"

From Q5 do either "A" and "B" OR "C"

Q1. A) Multiple choice questions (Any 8)

(08)

- 1) \_\_\_\_\_ is the supporting process  
(a) Develop product (b) HR system (c) Set diagram (d) MIS
- 2) In Tally, \_\_\_\_\_ shortcut key is used to accept and save all data.  
(a) Ctrl+A (b) Shift+A (c) Alt+A (d) ESC+A
- 3) \_\_\_\_\_ Report is one of the MIS reporting alternatives.  
(a) Exception (b) Software (c) Hardware (d) Quires
- 4) Business process is composed of \_\_\_\_\_.  
(a) Process (b) Stages (c) Department (d) Product life cycle
- 5) A \_\_\_\_\_ is an activity or set of activities that will accomplish a specific organization.  
(a) Purchase process (b) Business Process (c) HR process (d) sales process
- 6) BPM is to \_\_\_\_\_ people.  
(a) Remove people (b) Empower People (c) harass People (d) professional people
- 7) Information process includes: \_\_\_\_\_.  
(a) Recording (b) Playing (c) Movement (d) Real time
- 8) \_\_\_\_\_ is the ability to access data securely.  
(a) My access (B) Data Access (C) Full access (D) Storage data
- 9) TPS stand for \_\_\_\_\_.  
(a) Telephone processing system (b) Transaction Processing system  
(c) Traffic processing system (d) Transaction productive system
- 10) AIS stand for \_\_\_\_\_.  
(a) All India station (b) Artificial intelligent system  
(c) artificial information system (d) Artificial information sources

Q1. B) State the following as True or False (Any 7)

(07)

- 1) System Designer should not mix technical needs with information needs.
- 2) User input is not important in developing Process.
- 3) EDP stands for Electronic data Processing.
- 4) MIS provides periodic scheduled exception and demand reports.
- 5) To select a company the key is F1.
- 6) A Business process has to be manual only.
- 7) BPM does not involve continuous effort.
- 8) Cost of learning is the limitation of computerized accounting system.
- 9) Computer can make self-decision.
- 10) Different mathematical models and tools are used in MIS

Q2. A. Explain the concept. Total quality management in detail

(08)

B. Explain life cycle of business process management.

(07)

Or

C. how to create company in Tally ERP 9.0?

(08)

D. Explain the limitations of Computerized Accounting system.

(07)

Q3. A. Explain feature of computerized Accounting system.

(08)

B. Define MIS and Explain the objective of MIS.

(07)

OR

C. Explain the feature of MIS.

(08)

D. Explain the concept of financial MIS.

(07)

Q4. A. Explain the challenges faced in MIS system?

(08)

B. Explain the various risk found in audit.

(07)

OR

C. Explain the scope of audit in IT / CIS environment?

(08)

D. Explain the concept of cloud Computing

(07)

P.T.O.

Q5. A. list and explain guideline for developing effective MIS reports.

(15)

OR

Q5. B. Write short notes on: (Any 3)

(15)

1. Advantage of CAAT
2. Internal control
3. Categories of accounting package
4. BPM life cycle
5. Benefit of business process automation

\*\*\*\*\*



N.B. 1) Attempt all questions

2) Figures to right indicate full marks

**Q.1 (A) choose the correct answer and rewrite the statements. (Any eight) 8**

- 1) ..... research is conducted to measure the quantity of a particular situation.  
(Quantitative, Qualitative, Applied)
- 2) Research ..... is a logical and systematic plan for conducting research study? (Design, sample, report)
- 3) ..... Hypothesis states that there is a relationship between two or more variables. (Alternative, Null, Working)
- 4) ..... data is also known as recorded data from published sources. (Secondary, primary, Tertiary)
- 5) Every statistical table must have a suitable..... (Title, Number, Date)
- 6) ..... Is designed for publication in a professional journal. (Interim report, summary report, Research article)
- 7) A ..... is a statement of fact and figures, prepared for the purpose of information and action. (report, footnote, bibliography)
- 8) A sample of respondents must represent the ..... (Universe, Environment, Society)
- 9) The first section of research paper is..... (Abstract, introduction, Analysis)
- 10) ..... Contains the source of every reference used in the research report. (Research Abstract, Footnote, Bibliography)

**Q 1 B) State whether the following statements are true or false (any seven) 7**

- 1) Social research is a type of applied research.
- 2) Research can be quantitative and qualitative in nature.
- 3) Research has no significance in accounting and finance.
- 4) Hypothesis must be conceptually clear.
- 5) Research design should be rigid in nature.
- 6) Z test is used to test hypothesis when sample size is less than 30.
- 7) Questionnaire is used to collect secondary data in research study.
- 8) The sample selection for research need not represent the universe.
- 9) Technical report is designed for executives.
- 10) Research report provides outdated information on important matters.

Q 2) a) Explain the objectives of Research. 7

b) Define research design and steps of research design 8

OR

a) What is interview technique and explain types of interview techniques. 8

b) Explain survey method and types of survey method. 7

S.Y.B.A.F.

- Q3 a) Explain the significance of hypothesis. 7  
 b) Calculate the mean and median for the data give below 8

Daily Earning(Rs)	50-53	53-56	56-59	59-62	62-65	65-68	68-71	71-74	74-77
No of persons	4	7	15	30	36	28	16	10	5

OR

- Q3 a) Calculate standard deviation from the following 8

Marks	10	20	30	40	50	60
No. of students	8	15	20	10	5	4

- b) What is research report? Explain its characteristics. 7

- Q 4) a) Calculate the coefficient of correlation from the following data 8

X	12	9	8	10	11	13	7
Y	14	8	6	9	11	12	3

- b) Describe the steps in research report writing. 7

OR

- Q4) a) Explain the sources of secondary data. 7

- b) Explain the different forms of hypothesis 8

- Q5) a) Discuss the advantages and disadvantages of secondary data. 7

- b) What are primary data and the techniques of primary data collection? 8

OR

- Q5) Write short notes (any three) 15

- a) Significance of graphic presentation.

- b) Essential of good report

- c) Secondary method

- d) Primary data

- e) Structure of research report.

Time: 2½ Hrs

marks: 75

N.B.: (1) All questions are compulsory.

(2) Figures to the right indicate full marks.

Q1. A. Fill in the blanks. (Any 8)

(08)

1. \_\_\_\_\_ is consumer's disposable income not used for consumption.  
(a) Income (b) Saving (c) Consumption
2. \_\_\_\_\_ Inflation known as mild inflation.  
(a) Creeping (b) Galloping (c) Walking
3. Treasury bill was first issued in \_\_\_\_\_.  
(a) 1917 (b) 1918 (c) 1919
4. NSC was established in \_\_\_\_\_.  
(a) 1990 (b) 1991 (c) 1992
5. \_\_\_\_\_ represents ownership in a company.  
(a) Mutual Funds (b) Bonds (c) Equities
6. \_\_\_\_\_ Contract takes place between two counterparties.  
(a) Future (b) Forward (c) Option
7. Citibank setup in merchant banking division in India in \_\_\_\_\_.  
(a) 1968 (b) 1969 (c) 1970
8. \_\_\_\_\_ Funds has high risk funds.  
(a) Equity (b) Debt (c) Money Market
9. In 1989 \_\_\_\_\_ was brought into money market.  
(a) Commercial paper (b) Treasury Bills (c) Certificate of deposit
10. \_\_\_\_\_ is volatile  
(a) Fixed deposit (b) Gold (c) Derivatives

B. State whether the following statements are true or false. (Any 7)

(07)

1. RBI is apex financial body.
2. Operating lease is a short term.
3. Bank deposits are marketable assets.
4. 10 k reports are quality reports.
5. Debt marketing is a debtor market.
6. Derivatives traded on OTC.
7. Future contract are oldest contract.
8. Commercial Bank generally takes right risk.
9. Commercial paper is long term secured Instruments.
10. Financial services are provided by the finance Industry.

2. Answer any one of the following. (15)

- A. Explain the functions of financial system.
- B. Explain different types of Inflation.

3. Answer any one of the following. (15)

- A. Explain the types of money market instrument.
- B. Explain the different NSE groups.

4. Answer any one of the following. (15)

- A. Explain financial instruments and Non-financial instrument.
- B. Explain Equity Shares.

5. Answer any one of the following. (15)

- A. 1) Explain the features of financial service.
- 2) Explain the advantages of plastic money

OR

B. Write short notes (Any Three)

- 1. Merchant banking
- 2. Underwriter.
- 3. Types of consumer finance.
- 4. Mutual funds.
- 5. Commercial paper.

IYC/SYBAF/BUSINESS LAW/SEM-III/R/OCT/2019

Time: 2:30 hrs

Marks:75

**N.B.I. Attempt all questions.**

**Q.1.A) Fill in the blanks : (Any8)**

**(08)**

- 1) Registration of Partnership in the state of Maharashtra is \_\_\_\_\_.
- 2) Karta of a Joint Hindu family firm has \_\_\_\_\_ liability.
- 3) Power to expell a partner should be excercised in \_\_\_\_\_.
- 4) The year of enactment of the Indian partnership Act. is \_\_\_\_\_.
- 5) The contributions constitute \_\_\_\_\_ of an LLP .
- 6) LLP is a \_\_\_\_\_.
- 7) Factory means any premises including the \_\_\_\_\_ thereof.
- 8) Child means a person who has not completed his \_\_\_\_\_ years of age.
- 9) Occupier means a person who has ultimate \_\_\_\_\_ over the factory .
- 10) Ambulance room in factory employing more than \_\_\_\_\_ workers.

**B) State whether the following statements are true or false : (Any7)**

**(07)**

- 1) A firm is a legal entity.
- 2) Minor can become a full-pledged partner.
- 3) Partnership is the extension of Law of Agency.
- 4) The death of a partner dissolve the firm.
- 5) In LLP no partner is liable for the wrongful act of another partner.
- 6) The factory is required to keep necessary equipment or facilities for extinguishing fire.
- 7) "Lifting machine" means rope, sling, hook, shackle.
- 8) Minimum two persons can form LLP.
- 9) Goodwill cannot be sold or purchased separately.
- 10) Partner has limited liability in the firm.

Q.2.a) Define partnership. What are the essential elements necessary in order to  
Constitute a partnership? (15)

**OR**

b) State the form of contribution under section 32 and 33 of LLP Act. (15)

Q.3.a) Define LLP. Explain its features and advantages. (15)

**OR**

b) When can a firm be dissolved without the intervention of the court. (15)

Q.4.a) Explain the term manufacturing Process under Factories Act. (08)

b) Who is a worker and what are the rights of a worker ? (07)

**OR**

Q.4) State and explain the provisions of the Factories Act, 1948 regarding health Measures to be taken for the benefit of the workers. (15)

Q.5.a) "State Government may make rules regarding canteen facilities to workers"- Discuss. (15)

**OR**

Q.5) Write short notes on (Any 3) : (15)

- a) Whistle Blowing
- b) Types of Partners
- c) Concept of Goodwill
- d) Incorporation of LLP
- e) Precautions in case of fire.

\*\*\*\*\*

Marks: 75

Duration: 2½ hours

**Note:** 1. All questions are compulsory

2. Figures to the right indicate full marks.

**Q. 1 A. State the following statements are True or False. (Any 08)**

(08)

1. If cash received is ₹ 10 lakh, 50% of work certified then the value of work certified is ₹ 15 lakh.
2. Contactor is a person who takes the contract.
3. The sale of scrap is credited to process account.
4. Factory cost = Prime cost+ factory overheads
5. Weight loss has no scrap value.
6. Income Tax paid is ignored in Cost sheet.
7. Overhead means direct expense.
8. Abnormal loss is charged to costing P & L account.
9. Rent received please only credited in cost accounts.
10. Secondary packaging material is a part of selling overhead.

**Q. 1 B. Match the columns. (Any 07)**

(07)

Column A	Column B
1. Salesman Commission	a. Direct Cost
2. Office rent	b. Selling and Distribution Overhead
3. Prime Cost	c. Office Overheads
4. Abnormal Loss	d. Works Overheads
5. Abnormal Gain	e. Normal Output- Actual Output
6. Consumable Stores	f. Actual Output – Normal Output
7. Oil Manufacturing	g. Unavoidable
8. Normal Loss	h. Process Costing
9. Imaginary Value	i. Recorded in Financial Accounting only
10. Expenses on issue of share	j. Notional Profit

**Q. 2 From the books of Large Company the following details have been extracted for the year ending 31.03.2017**

Particulars	Amount (₹)
Opening Stock of Raw material	30000
Purchases of raw material	80000
Closing stock of raw material	40000
Carriage Inward	5000
Wages – Direct	75000
Wages – Indirect	10000
Direct Expenses	15000
Rent Rates: Factory	5000
Rent Rates: Office	500
Indirect Consumption of material	500
Depreciation of plant	1500
Depreciation of office furniture	100
Salary: Office	2500
Salesman Salary	2000
Other factory expenses	5700

Other office expenses	900
Managing director's remuneration	12000
Other selling expenses	1000
Travelling expenses of salesman	1100
Carriage Outward	1000
Sales	250000
Advanced income tax paid	15000
Advertisement	2000

The managing director's remuneration is to be allocated ₹ 4000 – Factory, ₹ 2000 – office and ₹ 6000- selling departments.

Prepare Cost Sheet from above data.

(15)

Or

Q. 2 From the following details of XYZ Limited computer profit as per profit and loss account as well as, as per cost sheet. Reconcile the profits between Cost Sheet and profit and loss A/C.

Sales	₹ 20000
Purchase of material	₹ 3,000
Closing stock of material	₹ 500
Direct wages	₹ 1,000
Indirect wages	₹ 500
Indirect Factory expense	₹ 2,000
Bad Debts	₹ 100
Interest on Overdraft	₹ 50
Profit on sale of Assets	₹ 1,000
Selling expenses	₹ 2,000
Distribution expenses	₹ 1,000

In cost sheet, manufacturing overhead recovered at 300% of direct wages. Distribution overheads at ₹ 700.

(15)

Q. 3 PQR Ltd. Manufactures a product which passes through three processes. The Cost records are as follows.

Input to Process A 500 units @ ₹ 04 per unit.

Particulars	Process P	Process Q	Process R
Direct Materials	₹2600	₹2000	₹1025
Direct Labour	₹2250	₹3680	₹1400
Expenses	₹2250	₹3680	₹1400
Normal Loss	10%	20%	25%
Scrap Value per unit	₹2	₹4	₹5
Actual Output	450	340	270

Prepare Process Accounts. Show process cost per unit for each process.

(15)

Or

Q. 3 Alpha Ltd. produces a chemical product which passes through three consecutive processes. The following details are available:

Particulars	Process I	Process II	Process III
Raw material Used Units	1000	140	1348
Raw material Used ₹	120000	28000	107840



Direct Wages ₹	20500	18520	25000
General Expenses ₹	10300	7240	4320
Passed on next Process	75%	50%	--
Sent to warehouse	25%	50%	100%

In each Process 2 % of the total weight put in lost and 10% is scrap.

Scrap of process I and Process II realises ₹ 100 a ton and that Process III ₹ 20 a ton.

Prepare Process accounts.

(15)

Q. 4 The following information is obtained from the books of Goa Ltd. Relating to a contract for ₹ 75, 00,000. The contractee pays 90% of the value of work done as certified by the architect.

Particulars	2017 (₹)	2018( ₹)	2019( ₹)
Materials	9,00,000	11,00,000	6,30,000
Direct Expenses	35,000	1,25,000	45,000
Indirect Expenses	15,000	20,000	--
Work Certified	17,50,000	56,50,000	75,00,000
Work Uncertified	--	1,00,000	--
Plant issued	1,00,000	--	--
Wages	8,50,000	11,50,000	8,50,000

The Value of plant at the end of 2017, 2018 and 2019 (When the contract was completed) was ₹ 80,000, ₹ 50,000 and ₹ 20,000.

Prepare Contract Account for the year ended 2017, 2018 and 2019.

(15)

Or

Q. 4. A building contractor furnishes the following records about a contract commenced on 1<sup>st</sup> April 2018. Expenses incurred on the contract up to 31 December 2018 were:

Materials Purchased - ₹ 21,500

Wages paid - ₹ 50,110

Foreman salary - ₹ 6310

Administrative salary - ₹ 12610

Machinery purchased - ₹ 15000

A superior with a monthly salary of a ₹ 1000 has spent about half of his time on this contract.

Material at site on 31.12.2018 were worth ₹ 2480. The machinery purchased was used for 73 days.

The estimated life of the machine is 5 years and its scrap value is estimated at ₹ 1000.

The contract price is fixed at ₹ 2,20,000. On 31<sup>st</sup> December 2018 two-thirds of the contract was completed. Work certified was worth ₹ 1,20,000 and 90,000 have been paid on account. Prepare the contract account.

(15)

Q.5 a. Explain the features of process costing.

(08)

b. What is Contract Costing? Explain features of Contract Costing.

(07)

Or

Q.5 Write Short Notes. (Any 03)

(15)

1. Work certified

2. Cost Sheet

3. Classification of Costs

4. Prime Cost

5. Importance of Reconciliation Statement

Time: 2½ Hours

Total Marks: 75

Note: All questions are compulsory

From Q2 to Q 4. Attempt either "A" and "B" OR "C" and "D"

From Q5 do either "A" or "B"

Q1. A) Multiple choice questions (Any 8) (08)

- 1) Unix operating system was development using the programming language \_\_\_\_\_.  
(a) C++ (b) Java (c) C (d) C#
- 2) Remote/offsite storage is also called as \_\_\_\_\_ backup.  
(a) Wind (b) Air (c) Cloud (d) Rain
- 3) \_\_\_\_\_ bar displays document information as well as the insertion point locations.  
(a) Menu (b) Tool (c) Status (d) Title
- 4) To select multiple non-adjacent cells in a worksheet you will click them holding \_\_\_\_\_.  
(a) CTRL Key (b) ALT Key  
(c) Shift Key (d) Ctrl + Shift Key
- 5) \_\_\_\_\_ is an algorithm that gets real time information from various internet sites.  
(a) Web crawler (b) Web Search  
(c) Subject Directions (d) Search Engine
- 6) Generally all e-mail sites provides attachment up to \_\_\_\_\_.  
(a) 50MB (b) 25MB (c) 48 MB (d) 25GB
- 7) \_\_\_\_\_ is an EDI document.  
(a) Shipping Request (b) Passport  
(c) Aadhar (d) Pancard
- 8) \_\_\_\_\_ is the pillar of E-Commerce.  
(a) People (b) Money  
(c) Vendor (d) Selling
- 9) \_\_\_\_\_ hacker is appointed by the organization to detect security loopholes and vulnerabilities  
(a) Ethical Hacker (b) Unethical hacker  
(c) Professional Hacker (d) Private hacker
- 10) \_\_\_\_\_ is used to track project status.  
(a) Project Planner (b) Project Tracker  
(c) Project Status (d) Projector

Q1. B) State the following as True or False (Any 7) (07)

- 1) LAN refer to a networking environment that exist within s small premises
- 2) Modern stands for modulators and demodulators.
- 3) Zoom control lets you zoom in for a closer look at your text.
- 4) Meta – search engine search several major engines.
- 5) Downloading refer to either a file or a software download
- 6) A hypermedia system is made for extranet network
- 7) RAM is a secondary storage device
- 8) Virtual hosting to serve many website using three IP address.
- 9) A web portal is a “Cybercrime” on the web.
- 10) Decryption is the recovery of the original message form decryption data.

Q2. A. define computer and explain feature of computer. (08)

B. Explain different types of software. (07)

OR

C. Explain different types of network topology. (08)

D. define computer and Explain parts of computer. (07)

Q3 A. Explain the process of mail merge in MS Word. (08)

B. Explain the steps to create a SmartArt. (07)

OR

C. Explain the steps to add animation to image in PowerPoint slide. (08)

D. Write down the step to send file as an attachment through E-mail. (07)

Q4 A. Define E-commerce and explain its application. (08)

B. Explain the various types of E-commerce software. (07)

OR

C. What are various security threats online? (08)

D. what are the various modes of electronic payments? (07)

Q5. A. What is E-Marketing explain with example? (15)

OR

Q5. B. Write shorts notes on: (15)

- 1) Advantages of Ring topology
- 2) Search Engines
- 3) Print document
- 4) Internet Terminology
- 5) Spamming

\*\*\*\*\*

IYC/SYBAF/FA-III/SEM III/REG/OCT-2019

Subject: Financial Accounting-III

Marks: 75

Duration: 2 & ½ Hrs.

Note – 1] All questions are compulsory

2] Use simple calculator is allowed.

**Q.1 A] Multiple choice questions: (any 8)**

**(08)**

1. In the absence of provision in partnership deed interest at \_\_\_\_\_ per annum is allowed on partner's loan.  
a) 5% b) 6% c) 7% d) 8%
2. In piecemeal distribution proportionate capital method is also known as \_\_\_\_\_.  
a) Surplus capital method b) maximum loss method c) minimum loss method d) none of the above
3. Agreed value refers to the value specified in the \_\_\_\_\_.  
a) balance sheet b) profit and loss account c) cash account d) adjustments
4. Difference in exchange is transferred to \_\_\_\_\_.  
a) Trading account b) profit and loss account c) foreign exchange fluctuation account d) none of the above.
5. Purchase consideration of vendor partnership firm can be discharge in form \_\_\_\_\_.  
a) Cash only b) shares only c) shares debentures cash d) debentures only
6. Profit and loss appropriation account is prepared to ascertain \_\_\_\_\_ profit.  
a) gross b) net c) divisible d) adjusted
7. When current account is prepared partners capital is \_\_\_\_\_.  
a) fixed b) fluctuating c) equal d) all of the above
8. Upon amalgamation of partnership firm the liabilities not taken over by the new form is to be paid \_\_\_\_\_.  
a) Ignored b) debited to partners capital c) paid in cash d) credited to realization A/C
9. Foreign exchange fluctuation account is a \_\_\_\_\_ account.  
a) Real b) Personal c) Fictitious d) Nominal
10. When closing the books of the old partnership firm all the assets and liabilities are transferred to realisation account \_\_\_\_\_ value.  
a) market b) book c) barter d) agreed

**Q.1 B] State whether the following statement is True or False (any 7):**

**(07)**

1. Purchase of office equipments is show in profit and loss account on debit side.
2. S14 deals with amalgamation of firms.
3. Excess capital method is also so known as proportionate capital method.
4. Government dues are preferential liabilities.
5. Balance in foreign exchange fluctuation account transfer to capital Reserve account.
6. If expenditure of conversion is borne by the firm entry is passed in the books of firm.
7. Purchase consideration is amount payable by the new form to vendor form.
8. Purchase of office equipment is shown in profit and loss account on debit side.
9. On the date of balance sheet in case of export there is a decrease in rate of exchange there is a exchange loss.
10. Carriage inward is debited to trading account.

Q.2) Following is the trial balance of A, B and C as on 31<sup>st</sup> December 2018.

**Trial balance as on 31<sup>st</sup> December 2018**

Particular	Rs.	Particular	Rs.
Purchases	208000	Capital	
Returns	3000	A	60000
Opening stock	32000	B	60000
Salary	36000	C	60000
Rent (paid for 11 months)	22000	Sales	368000
Bad debts	2800	Returns	4000
Discount	4000	Reserve for doubtful debts	12000
Fright inward	6000	Bank loan	27000
Carriage on sales	9000	Creditors	102000
Debtors	134000	Bills payable	3500
Bills receivable	3000	Loan from sign	6500
Bank	11200	Discount	3000
Cash	3000		
Investment	56000		
Building	80000		
Machinery	48000		
Drawing			
A	16000		
B	16000		
C	16000		
	<b>706000</b>		<b>706000</b>

**Additional information:**

On 1<sup>st</sup> July 2018 a retired following adjustments are to be considered.

1. Goodwill to be valued at rupees 120000
2. Amount due to a be treated as is loan account on which no interest is payable
3. Stock in trade as at 31<sup>st</sup> December 2018 was valued at rupees 56,000
4. Rent is outstanding for one month
5. Write off further bad debts rupees 1200 and reserve for doubtful debts should be kept at rupees 6000
6. Depreciate machinery by 10% per annum and building by 15% per annum
7. 10% per annum interest is to be allowed on partners opening capital balances
8. Each partner should be allowed salary rupees 4000 p.a.

**Prepare Final account for the year ended 31<sup>st</sup> December 2018**

**OR**

Q.2) Amrita and Anita were in partnership business sharing profit and Losses in the ratio of 3:2 as from 1/10/2017 they admitted Sunita in to partnership giving 1/6<sup>th</sup> of the profits. Sunita brought in Rs.250000 in cash of which rs.5000 were considered as being in payment of her share of goodwill and remainder as here capital. The following trail balance was extracted from the books as on 31/3/2018.

**Trial balance as on 31<sup>st</sup> March 2018**

Particular	Rs.	Particular	Rs.
Plant and equipment	160000	Purchase return	5120
Computers	146000	R.D.D.	2130
Office premises	265000	Loan from Arti @ 10%(1/1/2018)	55000
Sales returns	5260	Capital	
Purchases	345120	Amrita	315600
Stock	164200	Anita	242400
Salaries	35420	Cash paid by sunita on 1/10/2017	250000
Sundry expenses	54260	Sales	485260
Insurance	36000	Creditors	59000
Wages	12000		
Cash	12880		
Debtors	41250		
Cash at bank	42160		
Drawing			
Amrita	19500		
Anita	12500		
Sunita	14500		
Copy rights	36000		
Travelling expenses	12460		
	1414510		1414510

**Additional information:**

1. Stock on 31/03/2018 was valued at rs.206300.
2. A debt of rs.1250 is to be written off and provision against e the remaining debtors should be made at 5%.
3. Insurance prepaid as on 31/03/2018 rs.2500.
4. Depreciate plant and equipments by 20%, computer by 25% and office premises by 5%.
5. Interest on capital is to be providing @8% p.a.

**Prepare Final account for the year ended 31<sup>st</sup> March 2018**

**Q.3)** following are the balance sheet of two firms as at 31/03/2016

(15)

Liabilities	A&Co.(Rs.)	C&Co.(Rs.)	Assets	A&Co.(Rs.)	C&Co.(Rs.)
Capital			Computers	75400	96200
A	85000		Furniture	34500	25000
B	105000		Stock	62350	47750
C		80000	Investments	50000	45000
D		90000	Debtors	101350	111550
General reserve	75000	50000	Cash	2000	3000
Loan	25000	30000			
Sundry creditors	35600	78500			
	<b>325600</b>	<b>328500</b>		<b>325600</b>	<b>328500</b>

Both the firms agreed to amalgamate on the following terms and conditions :

1. The assets of A&Co. were revalued as under ,furniture rs.38000, stock rs.55000 , debtors rs.98250,computer rs.65000, investment rs.45000.

- All the assets and liabilities of C&Co. were taken over a respective book value except furniture which is taken over by C at rs.24000.
  - Value of goodwill of A&Co. and C&Co. was agreed at rs.75000 and 90000 respectively.
  - A and B were sharing profit in the ratio 1:2, C and D were in the ratio of 2:3
- You are required to prepare necessary ledger accounts to close the books of old firm.

OR

Q.3) P,Q and R are partner of Moon Brothers they share profit and losses in the ratio of 5:4:3 on 1<sup>st</sup> January 2008.their balance sheet was as under : (15)

Liabilities	Rs.	Assets	Rs.
Capital		Building	75000
P	75000	Plant and machinery	60000
Q	60000	Delivery van	18000
R	50000	Investment	26000
Q's loan	30000	Stock	21000
Creditors	20000	Sundry debtors	30000
Bills payable	10000	Cash	15000
	<b>245000</b>		<b>245000</b>

On the above date a private company was incorporated to take over the above firms on the basis of the following terms and conditions:

- All assets (except delivery van) and all liabilities (excluding Q's loan) were taken over by the company at their book values except the following: buildings rs.98000, machinery rs.56000.
- Goodwill of the firm is to be valued at rs.42000
- Delivery van was over by Q at an agreed value at rs.15000 as part payment of his loan and for the balance, he is given 10% preference shares of Rs. 10 each of the company out of the purchase consideration received from the company.
- The balance purchase consideration was discharge by the new company by issue fully paid equity shares of rs.1 each

Give necessary ledger account in the books of the firm

Q.4) D,E and F were in partnership sharing profit in the ratio  $\frac{1}{2}$ ,  $\frac{1}{4}$ ,  $\frac{1}{4}$  their balance sheet as on 31<sup>st</sup> December 2018 was as under the date on which they decided to dissolve the firm. (15)

Balance sheet as on 31<sup>st</sup> December

Liabilities	Rs.	Assets	Rs.
Creditors	15000	Cash	9000
Income tax	4000	Stock in	40000
Loan from bank (secured against stock)	30000	Debtors	60000
Loan from E	11000	Furniture	36000
Capital		Motor car	25000
D	40000		
E	40000		
F	30000		
	<b>170000</b>		<b>170000</b>

- The bank could realize only rs.25000 on disposal of stock
- A sum of rs.3000 was spent on furniture for getting better price.

3. Others assets were realize as follows: in January 2019 rs.12000 ,in February 2019 rs.15000 ,in march 2019 rs.10000 , in April 2019 rs.30000 , in May 2019 rs.35000  
 The partners distribute the cash as and when available. Using highest relative capital method. Show the distribution of cash.

OR

Q.4) Pass journal entries for the following transactions in foreign currency in the books of Priya Ltd. Priya Ltd exported goods to Tom trading Company worth US \$ 90000 on 10<sup>th</sup> January 2018 on which date exchange rate of 1 US \$ = 49.50. The payment for the same was received as under (15)

Date of payments	US \$ Received	Exchange rate for 1 US \$
25/01/2018	25000	Rs.49.75
23/02/2018	24000	Rs.48.90
24/03/2018	24000	Rs.48.60
28/04/2018	17000	Rs.48.90

Priya Ltd closes its books on 31<sup>st</sup> March every year. The exchange rate on 31<sup>st</sup> March 2019 was 1 US \$ =Rs.48.75

- Q.5)
- A) What is amalgamation of partnership firms. (7)
- B) Elucidate Admission retirement and death of a partner. (8)

OR

- Q.5) Write a short note on:(ANY 3) (15)
1. Piecemeal distribution
  2. Payment method of purchase consideration
  3. Preferential liability
  4. Foreign exchange fluctuation account
  5. Monetary and non-monetary item as per AS-11

\*\*\*\*\*



- Note: -
1. All the questions are compulsory.
  2. Carrying 15 marks each.

**Q-1-A) Multiple Choice Question. (any-8)**

(8m)

- 1) In large organization there is a ----- of policies.  
( Rigidity, Hierarchy, Vagueness)
- 2) Strategic management is concerned with ----- planning .  
( Long-term, Shot-term, Medium-term)
- 3) ----- are set for a definite period of time.  
(Objectives, Goals, Targets)
- 4) ----- Strategy involves dropping some of the product, market or function.  
(Turnaround, Divestment, Liquidation)
- 5) The capital invested in fixed asset is called as ----- capital.  
(Long-term, Shot-term, Medium-term)
- 6) ----- strategy is a strategy to convert a loss- making unit into a profitable one.  
(Turnaround, Divestment, Liquidation)
- 7) The ----- are also called as wild cats.  
(Question bank, Stars, Cash cows)
- 8) The GE business screen includes ----- cells for portfolio analysis.  
( 8, 9 ,10)
- 9) ----- is a systematic process to evaluate & control the organizational activities.  
(Strategic formulation, Strategic implementation, Strategic evaluation)
- 10) ----- is an alteration that occurs in the working of an organization.  
(organization culture, Philosophy, Change)

**Q-1-B) Match the following (any-7)**

(7m)

**Group A**

- 1) Strategic control
- 2) Multi product unit synergy
- 3) Internal environment
- 4) Growth strategy
- 5) integration strategy
- 6) External environment
- 7) Stability strategy
- 8) Focus strategy
- 9) SBU
- 10) HR strategy

**Group B**

- a) Multi product business
- b) William Glueck
- c) Co- operation of SBUs
- d) Niche market strategy
- e) Horizontal integration
- f) Natural environment
- g) Strategy filed
- h) Mission and Objectives
- i) Strategic filed analysis
- j) Promotion & transfer policies of employees

Q-2) a) Define strategic management? Explain the nature & features. (7m)  
b) Explain the significance of objectives. (8m)

OR

c) Discuss the guidelines in setting business objectives. (7m)  
d) What is a vision statement? What are its essentials? (8m)

Q-3) a) Explain the importance of SWOT analysis. (7m)  
b) What are the essentials of turnaround strategy. (8m)

OR

c) Explain the internal environment analysis. (7m)  
d) What are the different types of functional strategy. (8m)

Q-4) a) What are the factors influencing strategic choice. (7m)  
b) Discuss general electric's 9 cell matrix. (8m)

OR

c) What is project management? Discuss its phases. (7m)  
d) Explain the strategy structure relationship. (8m)

Q-5) a) What are the reasons for organizational change?. (7m)  
b) What are the factors/ causes of resistance to organizational change? (8m)

OR

Q-5) C) Short notes (any-3) (15m)

- 1) Strategic plan
- 2) R & D strategy
- 3) Leadership styles
- 4) Organisational culture
- 5) Focus strategy



Oct-2019

IYC/SYBMS/SEM-III/ENVIRONMENTAL MANAGEMENT/REGULAR/OCT-2019

Time: 2<sup>1/2</sup> hrs

Marks: 75

Note: All questions are compulsory.

Figures to right indicate full marks.

**Q.1A) Match the following (any 8)**

(8)

Column A	Column B
1) Eutrophication	a) Acid rain
2) Sulphur dioxide	b) Nitrogen
3) Montreal protocol	c) Municipal waste
4) Litter	d) Japan
5) Minamata disease	e) Sep 1987
6) Bricks and stone	f) Waste management
7) Rio Summit	g) June 1992
8) Animals	h) Organic farming
9) Vermicomposting	i) Construction waste
10) Incineration	j) Heterotrophs

**Q.1 B) True or false (any 7)**

(7)

1. Predation helps to control the population growth of any organism.
2. Most of the natural resource are in situ.
3. The Carbon sinks in the world are on a rise and is a matter of grave global concern.
4. Only 10 percent of net energy production is passed from one trophic level to another.
5. Smog is the combination of smoke, fog and sulphur dioxide.
6. Natural gas is used to produce nuclear energy.
7. Methane gas destroys the ozone layer of earth.
8. The sun is not the main source of energy.
9. Chernobyl disaster took place in the United States of America.
10. The practice of cultivating crops in alternative strips to prevent water movement is called contour farming.

Q.2a) Define the term environment. Explain the various biotic and abiotic component of environment. (15)

OR

a) Write a note on water cycle in and explain human impact on water cycle. (8)

b) Explain the energy flow in ecological pyramid in an ecosystem. (7)

Q.3a ) What is air pollution? State the various causes, effects and remedies for the air pollution. (15)

OR

a) Write a note on impacts of environmental degradation. (8)

b) Bio-Medical waste should be dealt with great care. Discuss. (7)

Q.4 a) Explain the role of sustainability in conservation of environment. (8)

b) Describe in detail the process of environmental impact assessment followed in India. (7)

OR

a) Write a note on different types of environmental audit. (8)

b) Discuss the salient features of Water Act 1974. (7)

Q.5 a) What is Solar energy? Explain its advantages and disadvantages. (8)

b) Elaborate on the significance usage of bio-fuels with reference to present context. (7)

OR

Q.5) Write short notes on (any 3) (15)

- a. Causes of ozone depletion
- b. Resource conservation
- c. Carbon bank and kyoto protocol
- d. Organic farming
- e. Eco tourism

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04 Oct - 2019

IYC/SYBMS/ADVERTISING/SEM-III/REG/OCT/2019

Time : 2:30 hrs

Marks : 75

N.B.1. Attempt all questions.

2. Figures to the right indicate full marks.

Q.1.A) Fill in the blanks with the appropriate option in the bracket: (Any 8) (08)

- 1) The word advertising comes from the Latin word \_\_\_\_\_ meaning 'to turn the mind toward'.  
(Advertere, Advertee, Adverment)
- 2) At \_\_\_\_\_ stage of PLC, the demand for the product start increasing in the market. (Introduction, Growth, Maturity)
- 3) \_\_\_\_\_ means advertising agency gives presentation to a client to secure ad account.  
(Orientation, Creative Strategy, Creative Pitch)
- 4) \_\_\_\_\_ advertising is basically for promoting corporate image.  
(Institutional, Consumer, Industrial)
- 5) \_\_\_\_\_ is the process by which marketer tries to create an image in the minds of the target audience.  
(Positioning, Creativity, Advertising)
- 6) \_\_\_\_\_ are musical messages written around the brand.  
(Slogan, Jingles, Illustration)
- 7) \_\_\_\_\_ test is based on the memory of the respondent.  
(Reading, Recall, Inquiry)
- 8) \_\_\_\_\_ advertising allows marketers to look at consumers as a heterogeneous group. (Retail, Lifestyle, Urban)
- 9) VOW stands for \_\_\_\_\_.  
(Value for Weight, Video on wheels, Vertical Organisation watch)
- 10) \_\_\_\_\_ is paid content in the form of editorial.  
(Advertising, Advertorial, Publicity)

B) State whether the following statement are true or false: (Any 7) (07)

1. Advertising is an element of marketing mix.
2. Institutional advertising is also called as industrial advertising.
3. In AIDA, D stands for desire.
4. Sales promotion includes various techniques such as discounts, free samples, coupons etc.
5. Internet has brought revolutionary changes in advertising and promotion of the product.
6. Slogans are short phrases that communicate descriptive or persuasive information about the brand.
7. Character "Zoo Zoo" for Vodafone campaign was created by O & M Ltd.
8. The concept of the unique selling proposition (USP) was developed by Rosser Reeves.
9. Copy testing focus on the basic product idea.
10. Freelancing allows the person to earn a flexible income and work at his own time and pace.

Q.2.A) Define advertising and explain its features. (08)

B) What are types of advertising ? Discuss with examples. (07)

**OR**

Q.2.C) Discuss portrayal of women in advertisements. (08)

D) Write a note on AIDA Model. (07)

Q.3.A) What are the types of advertising agencies? (08)

B) Describe the various methods of agency compensation. (07)

**OR**

Q.3.C) Explain the factors to be considered while selecting an advertising agency. (08)

D) Discuss the role of advertising in marketing mix. (07)

Q.4.A) Explain various execution styles of presenting ads. (08)

B) What is advertising budget? Explain its features. (07)

**OR**

Q.4.C) Write a note on careers in advertising. (08)

D) Explain methods of pre-testing communication effects of advertising. (07)

Q.5.A) Explain trends in rural advertising in India. (08)

B) What are the different types of digital advertising? (07)

**OR**

Q.5) Write short notes on: (Any 3) (15)

- a) Scope of advertising.
- b) Brand Equity.
- c) Elements of Promotion .
- d) Global advertising.
- e) Functions of advertising agencies.

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10 Oct 19

## IYC/ SYBMS/BPEM/ SEM III/R/OCT/2019

TIME: 2:30 MIN

MARKS: 75

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

Q1. A) State whether the following statements are True or False: (Any Eight) (08)

- 1) An Entrepreneur is one who brings together the factors of production and combines them into a product.
- 2) Leadership is not a basic quality of an Entrepreneur.
- 3) Entrepreneurs are more flexible in their Decision Making Process.
- 4) KPO's are now the largest Industry in India for service in India.
- 5) BPO is sub-set of outsourcing.
- 6) In merger two companies come together but only one company survives.
- 7) Feasibility study follows a project planning.
- 8) Financials projections are not required for a sound business plan.
- 9) Idea generation is the first stage of business planning process.
- 10) Working capital is also called as circulating capital.

Q.1 B) Match the Following: - (Any Seven) (07)

Group 'A'	Group 'B'
i) Problems of marketing	a) Business to business
ii) Theory of High Achievement	b) E-Bay
iii) Interpersonal skills	c) Creative activity
iv) Online Auction	d) Human Relation
v) BPO	e) Co-operative society
vi) SIDBI	f) Refinance Assistance
vii) E-Commerce	g) McClelland
viii) Lizzat	h) 2 <sup>nd</sup> largest industry for Employment generation
ix) Entrepreneurship	i) One stop shop
x) B2B	j) Competition

Q.2.A) Define the term Entrepreneur & explain the functions of Entrepreneur. (08)

B) What are the factors that influencing growth of an entrepreneurship? (07)

OR

C) What are the Importance of Entrepreneurship for a nation? (08)

D) Explain what are the qualities required to become a successful Entrepreneurs? (07)

Q.3.A) Explain the term Women Entrepreneur and write various features of Women Entrepreneurs? (08)

B) What are the social Responsibilities of NGO's? (07)

OR

C) What is BPO and Its Importance? (08)

D) Explain the concept SHGs and Its Importance? (07)

Q.4. A) What is Idea generation and What are the Different sources of Idea Generation? (08)

B) Write Importance of Environmental Scanning. (07)

OR

C) Explain in Details SWOT Analysis and Its Importance. (08)

D) Classification of Projects on various aspects. (07)

Q.5. A) What are the barriers face by an Indian Entrepreneurs? (08)

B) What are the importance of E-commerce? (07)

OR

Q.5. Write short Notes (Any Three) (15)

1. Source of Fixed Capital
  2. ICICI (Industrial credit and Investment corporation of India)
  3. IDBI (Industrial Development Bank of India)
  4. Various Marketing Channels
  5. Explain with Examples: - B2B & B2C
-



10 Oct-2019

IYC/SYBMS/CONSUMER BEHAVIOUR /SEM-III/REG /OCT/2019

TIME: 2 ½ hours

Marks: 75

- N.B: 1. All questions are compulsory.  
2. Figures to the right indicate full marks.

Q.1) A. Choose the correct alternative: (ANY 8)

(08)

1. " \_\_\_\_\_ means the behavior that consumer display in searching for purchasing, using, evaluating and disposing of products and services that they expect will satisfy their needs." (Consumer behaviour, producer behaviour, Businessman behaviour)
2. Social classes can be divided into \_\_\_\_\_. (Two categories, three categories, six categories)
3. Every consumer is \_\_\_\_\_. (same, unique, uniform)
4. The term \_\_\_\_\_ is derived from the Latin term 'perona' which means to 'speak through'. (perception, behavior, personality)
5. A very high percentage of population belongs to \_\_\_\_\_ class. (upper, middle, lower)
6. Every individual has a specific image of himself, this is called as \_\_\_\_\_. (self-concept or self-image, large concept, great concept)
7. Culture is \_\_\_\_\_. (learned, purchased, inborn)
8. \_\_\_\_\_ means development of a distinct image of the product or services in the mind of the consumers. (positioning, perception, behaviour)
9. Attitudes may be positive or \_\_\_\_\_. (neutral, negative, stable)
10. \_\_\_\_\_ is the first stage in the adoption process. (evaluation, awareness, rejection)

Q.1) B. Write true or false :( ANY 07)

(07)

1. Personal factors like age, education, gender, income level, occupation, Lifestyle, personality etc. do not influence consumer behaviour.
2. Consumers purchase those products that does not match their personal image.
3. Opinion leaders do not have good knowledge about a particular product category.
4. Diffusion process is concerned with how innovations spread and get absorbed in the market.
5. McClelland identified need for Achievement.
6. Consumer behaviour is a systematic process relating to buying decision of the consumer.
7. Buying or online buying is the art purchasing goods over the internet.
8. Consumer behaviour and needs change with social class.
9. Family does not influence the individual.
10. An individual Learns only through experience.

Q.2. (a) Write a note on demographic profiling of the consumer and understanding their needs.

(08)

(b) Write down the steps or stages in consumer decision making process.

(07)

OR

Q.2. What is consumer behavior? Elaborate on the importance and features of consumer Behaviour.

(15)

**Q. 3. (a)** Define motivation. What is the characteristics of motivation. (08)

**(b)** Define personality what is the nature of consumer personality. (07)

**OR**

**Q. 3.** Discuss in detail Freudian-psychoanalytic theory of personality. (15)

**Q. 4.(a)** What is culture what are its characteristics. (08)

**(b)** What are the factors affecting the need of the family discuss in detail. (07)

**OR**

**Q. 4.** Discuss the role of different family members in buying decision making process. (15)

**Q. 5.(a)** Distinguish between E-buying vis a vis the brick and mortar buyer. (08)

**(b)** Discuss the NICOSIA MODEL of consumer decision making. (07)

**OR**

**Q. 5. Write short notes on: (ANY 3)** (15)

1. Diffusion process.
2. Disadvantages of E-buying.
3. Profile of consumer innovator.
4. Maslow's need hierarchy theory.
5. Reference group appeals.

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Time: 3 Hours

Total Marks: 75

- N.B. 1. All question are compulsory.  
 2. Figures to right indicates full marks.  
 3. Working should form part of the answer.

Q.1.(a) Match the column. (Any seven)

(7)

Group A	Group B
1. Efficiency ratio	a. Total current ratio
2. Payables	b. Inventory turnover ratio
3. Cash	c. Creditors
4. Gross working capital	d. Liquid current assets
5. Margin of safety	e. Total debtors A/c
6. Cash flow statement	f. Operating activity
7. Decrease in stock	g. Held for short term cash commitment
8. Cash equivalent	h. Added to book profit for operating cash flow
9. Goodwill written off	i. Added to net current assets to get working capital
10. Collection from debtors	j. As 3 format

Q.1.(b) State whether the following statement are true or false. (Any Eight)

(8)

1. Depreciation is non cash expenditure.
2. In common size statement capital employed is considered equal to 100%.
3. Profit and loss account shows financial position of the company.
4. Current ratio is also known as working capital ratio.
5. Purchase of fixed assets is an investing activity.
6. Standard quick ratio should be 1:1.
7. Trend analysis is also termed as trend percentage.
8. Capital employed is equal to fixed assets.
9. All current liabilities are quick liabilities.
10. Bank overdraft reduces cash & cash equivalent.

Q.2.(a) Following is the Balance Sheet given by Nishant Ltd. As on 31<sup>st</sup> March 2015.

(15)

Liabilities	Amount	Assets	Amount
11% Preference share capital	390000	Goodwill	200000
Equity share capital	200000	Building	300000
General Reserve	50000	Furniture	250000
Capital Reserve	60000	Plant and machinery	200000
10% Debentures	100000	Investment (long term)	200000
9% Bank loan	250000	Debtors	150000
Creditors	125000	Prepaid expenses	50000
Bank overdraft	135000	Stock	200000
Provision For tax	140000	Cash	15000
Outstanding expenses	30000	Bank	90000
Depreciation Provision	80000	Preliminary expenses	20000
Profit and loss a/c	140000	Calls in arrears (equity)	10000
		Commission on issue of shares	15000
	1700000		1700000

You are required to prepare vertical form of Balance sheet and show the following:-

- a. Net worth
- b. Capital Employed
- c. Fictitious assets
- d. Borrowed Fund
- e. Working Capital

OR

Q.2.(b) From the following information prepare Common Size Statement.

(15)

In the books of Y. Ltd.

Balance sheet as on 31<sup>st</sup> March 2018

Liabilities	Amount	Assets	Amount
Equity Share capital	250000	Goodwill	49000
10% Preference share capital	100000	Building	350000
12% Debentures	200000	Land	100000
Long term loan	50000	Furniture	140000
General reserve	250000	Machinery	140000
Profit and loss account	80000	Debtors	150000
Creditors	80000	Stock	75000
Bills payable	110000	Bank	116000
<b>Total</b>	<b>1120000</b>	<b>Total</b>	<b>1120000</b>

Q.3.(a) Akbar & co. Provides you income statement for the year 2017, 2018, 2019.

(15)

Particulars	2017	2018	2019
Net sales	30000	40000	50000
Opening stock	3000	5000	7000
Purchases	17000	19000	20000
Wages	1500	3000	2000
Carriage inward	2000	4000	4000
Closing stock	5000	7000	6000
Office expenses	1000	1200	1500
Selling expenses	700	900	1000
Finance expenses	600	1000	2000
Non- Operating income	800	900	1000
Non- Operating expenses	500	300	500
Tax	1500	1500	1500

You are required to prepare vertical trend Analysis Income Statement from the above.

OR

Q.3.(b) From the following information you are requested to prepare vertical Balance sheet and calculate the following ratios:-

(15)

- a) Current Ratio
- b) Quick Ratio
- c) Debt-equity Ratio
- d) Stock working Capital
- e) Proprietor's Ratio

Balance sheet as on 31<sup>st</sup> January 2016

Liabilities	Amount	Assets	Amount
Equity share capital	800000	Goodwill	480000
General reserve	160000	Land	480000
Profit and loss account	240000	Plant and machinery	640000

Unsecured loan	400000	Cash	44000
Secured loan	240000	Stock	596000
Outstanding expenses	240000	Debtors	160000
Creditors	320000		
<b>Total</b>	<b>2400000</b>	<b>Total</b>	<b>2400000</b>

**Q.4.a.i) Shri Ltd. Present the following information for the year 2017-18. Prepare statement showing an estimation of Working Capital.** (8)

Estimated annual sales of 78000 units.

Cost sheet is given below:-

Particulars :	RS. (per unit)
Raw material	40
Wages	30
Overheads	20
Profit	30
Sales	120

1. Suppliers allowed 8 weeks credit.
2. Raw material remain in stock for 8 weeks.
3. processing period is of 2 weeks.
4. Finished goods remain in stock for 10 weeks.
5. Time lag in payment of wages is 4 week and overhead is 2 weeks.
6. Cash and bank balance is maintained at Rs.105000.
7. Customer are given 9 weeks credit.

Production and sales takes place evenly throughout the year.

**Q.4.a.ii) From the following information of M/s Shah & co. You are required to prepare an estimation of Working Capital for the year 2019.** (7)

1. Estimated Production for the year (12 months)- 108000 units.
2. Cost of Raw material per unit : Rs.10, Wages : Rs. 5 and Overheads: Rs. 3 and selling price is Rs. 20
3. Stock of Raw material- 2 months
4. Processing time – 1 month
5. Stock of Finished good – 2 month
6. Credit to debtor- 3 months & Credit by the Creditors- 3 months
7. Time lag in payment of wages – 2 months & for overheads – 3 months
8. Cash and bank balance- 50000
9. All activity spread evenly throughout the year.

OR

**Q.4.(b) Following is the Balance Sheet of Hema Ltd.As on 31<sup>st</sup> March 2015:**

(15)

**Balance sheet as on 31<sup>st</sup> March 2015**

<b>Liabilities</b>	<b>2016</b>	<b>2017</b>	<b>Assets</b>	<b>2016</b>	<b>2017</b>
Equity Share capital	1000000	1000000	Land and building	300000	500000
Profit and loss A/c	165000	45000	Plant and machinery	500000	600000
Bank overdraft	155000	595000	Less: Depreciation	<u>(120000)</u>	<u>(180000)</u>
Sundry Creditors	100000	600000		380000	420000
			Motor car	100000	130000
			Less: Depreciation	<u>(40000)</u>	<u>(60000)</u>
				60000	70000
			Stock	220000	720000
			Debtors	460000	530000
<b>Total</b>	<b>1420000</b>	<b>2240000</b>	<b>Total</b>	<b>1420000</b>	<b>2240000</b>

The following further information is available:-

- 1) Dividend was paid in 2017 at the rate of 10%.
- 2) The company sold a motor car during 2017 for Rs. 8000. This was purchased for Rs. 10000 and its written down value in the books on 1-1-2017 was Rs. 5000.

**Prepare Cash Flow Statement as per AS-3.**

**Q.5.(a) Explain in detail.(Any two) (15)**

1. What is Financial statement? Explain its component and objectives.
2. Explain all balance sheet ratio.
3. Distinguish between contingent liability and current liability.

**Q.5.(b) Write short notes (Any three) (15)**

1. Common size current Assets
2. Income Statement ratio
3. Cash flow from investing activity (as per AS.13)
4. Receivable management
5. Advantages of comparative statement

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Oct-19  
01-10-19

**IYC/SYBMS/CF/SEM III/REG/OCT-2019**

**Subject: Corporate Finance**

**Marks: 75**

**Duration: 2 & 1/2 Hrs.**

**Note – 1] All questions are compulsory  
2] Use of simple calculator is allowed.**

**Q.1 A] Multiple choice questions: (any 8)**

**(08)**

1. FDI means \_\_\_\_\_  
a) Fixed deposit interest b) foreign deposit inward c) foreign direct investment d) financing deficit investment
2. Financial leverage= \_\_\_\_\_  
a) C/EBIT b) EBIT/EBT c) EBIT /C d) C/S
3. Present value= \_\_\_\_\_ x \_\_\_\_\_  
a) FV×CF b) FV×DF c) CF×FF d) none of the above
4. At Indifference point EPS is \_\_\_\_\_  
a) Zero b) same c) positive d) negative
5. IRR stand for \_\_\_\_\_  
a) Interest rate of return b) inclusive rate of risk c) internal rate of return d) initial rate of risk
6. NBFC'S stand for \_\_\_\_\_  
a) non-banking financial corporations b) non-banking financial companies c) non-banking Financial cost d) none of the above
7. Process of repayment of equity shares is termed as \_\_\_\_\_  
a) fresh issue b) buyback C) bonus d) Redemption
8. If the cost of debt is K and tax rate is t the after tax cost of debenture can be represented as \_\_\_\_\_  
a) K/t b) K/(1-t) C) K(t) d) K (1.t)
9. Capital budgeting is a part \_\_\_\_\_  
a) Investment decisions b) Working Capital Management c) cost of capital d) capital structure
10. GDR means \_\_\_\_\_  
a) Global depository receipts b) German depository receipts c) global depression recession d) none of these

**Q.1 B] State whether the following statement is True or False (any 7):**

**(7)**

1. Depreciation is cash item.
2. Depreciation is non cash item.
3. Flotation cost is incurred at the time of issue of securities.
4. Business risk is caused due to internal factors and external factors.
5. Business risk is caused due to internal factors only.
6. Cash profit = profit after tax – depreciation.
7. Financial leverage is obtained by dividing EBIT with EBT.
8. At the breakeven point profit is maximum.
9. There is no cost in respect of retained earnings.
10. Cost of existing share capital and fresh issue of capital are same.

**Q.2. a) Calculate Operating, financial and combined leverages from the following particulars:**

**(7)**

Unit sold	5000
Variable cost per unit	Rs.20
10% Public debt	Rs.100000
Selling Price per unit	Rs.30
EBIT	Rs.30

(8)

Q.2. b) the following is the capital structure of the firm.

Sources of funds	Amount (Rs.)	Proportion	Cost of capital after tax
Equity shares capital	450000	45%	15%
Retained Earning	100000	10%	13%
Preference share capital	100000	10%	11%
Term loan	350000	35%	7.5%

Calculate Weighted Average Cost of Capital.

OR

Q.2) K Ltd provides you the following information:

(15)

a. Installed capacity	150000 units
b. Actual production and sales	100000 units
c. Selling price per unit	Rs.1
d. Variable cost per unit	Rs. 0.50
e. Fixed cost per unit	Rs.38000
f. Funds required	Rs.100000

Particulars	Financial Plan		
	A	B	C
Capital Structure			
Equity shares of rs.100 each to be issued at 25% premium	60%	40%	35%
15% debt	40%	60%	50%
10% Preference shares of rs.100 each	-	-	15%

Assume income tax @ 40%

Required:

- To calculate EPS.
- To suggest which form of financing should be employed in the firm follows the policy of seeking to maximize the price of its shares.

Q.3) A company issues 10000, 12% Debentures of rs.100 each. The debentures are redeemable after the expiry of fixed period of 7 years. The company is in 35% tax bracket. The discount/ premium/ floatation cost is to be amortized. (15)

Required:

- Calculate the cost of debentures after tax, if the debentures are issued at
  - Par
  - 10% Premium
  - 10% Discount
- If brokerage is paid at 5%, what will be the cost of capital? If issue at par?

OR

Q.3) from the following information find out the Expected Return of each of the two companies. Also find out Variance and Standard Deviation of two companies P Ltd as well as Q Ltd. (15)



State of economy	Probability of occurrence	Rate of return (%)	
		P Ltd.	Q Ltd.
Upswing	0.30	25	40
Normal	0.50	20	10
downswing	0.20	15	(-)20

Q.4) M/s Moon and Light Co. Ltd is considering to select on project out of two alternative projects both with the life of 5 years and following particulars are given: (15)

Particulars	Years	Project (X)	Project(Y)
Capital investment	Years 0	200000	100000
Income	Years 1	60000	50000
	Years 2	40000	45000
	Years 3	40000	30000
	Years 4	35000	30000
	Years 5	40000	20000

The expected rate of return is 14% p.a. The present value of Rs.1 at 14% p.a. from year 1 to 5 is as under

Year	1	2	3	4	5
Present value factor	0.86	0.77	0.68	0.59	0.52

You are required to calculate the comparative profitability of the two projects by using Net present value method and advise the management suitably.

OR

Q.4.a) Prepare the income statement of a firm which given the following details relating to its Operations. (7)

1. Operating leverage                      4
2. Financial leverage                        2
3. Annual interest paid                    Rs.10,00,000
4. Contribution/sales                        0.4
5. Tax rate                                      40%

Q.4.b) Calculate the expected rate of return and Standard Deviation for the following information relating to ABCD Ltd. (8)

State of economy	Probability	Rate of return
Boom	0.30	40%
Normal	0.50	30%
Recession	0.20	20%

Q.5)

A) What is the role of a finance manager in a modern business enterprise (8)

B) Discuss the significance of Corporate Finance (7)

OR

Q.5) Write a short note on: (ANY 3)

(15)

1. Foreign direct investment
2. Types of preference shares
3. Private placement of securities
4. Convertible debentures
5. Ordinary shares

\*\*\*\*\*

Marks: 75

Cost Accounting Duration: 2½ hours 04-10-19

Note: 1. All questions are compulsory

2. Figures to the right indicate full marks.

Q. 1 A. State the following statements are True or False. (Any 08)

(08)

1. Cost Accounting cannot be used in manufacturing concerns.
2. Cost Accounting helps in controlling cost.
3. The sale value of residue is credited to the Process A/c.
4. Interest is shown in cost sheet.
5. The EOQ is the reorder quantity.
6. Overhead means direct expenses.
7. Factory Cost = Prime Cost + Factory Overheads
8. Goodwill written off appears only in cost accounts.
9. Bonus hours as per Hasley Plan = ½ of time saved.
10. Uniform Costing does not help to control manpower, cost and finance.

Q. 1 B. Match the columns. (Any 07)

(07)

Column A	Column B
1. Rent	a. Regulation of Cost
2. Office Overheads	b. Horse Power of machine
3. Cost Control	c. Office rent
4. Normal Loss	d. Works Overheads
5. Abnormal Loss	e. Avoidable Loss
6. Factory Insurance	f. Unavoidable Loss
7. Oil Manufacturing	g. Selling Overheads
8. Bad Debts	h. Process Costing
9. Electric Power	i. Interest paid
10. Finance Expense	j. Floor space

Q. 2 ABC Ltd. Manufactures a product which passes through three processes. The Cost records are as follows.

(15)

Input to Process A 1000 units @ ₹ 05 per unit.

Particulars	Process A	Process B	Process C
Direct Materials ₹	2500	2000	3000
Direct Labour ₹	2000	3000	4000
Expenses ₹	2000	3000	4000
Normal Loss	5%	10%	15%
Scrap Value per unit	₹3	₹5	₹5
Actual Output	950	840	750

Prepare Process Accounts. Show process cost per unit for each process.

Or

Q. 2 The Apex Co. is divided into four departments. P, Q, R, are production departments and S and T are service department. The actual costs for a period are as follows: (15)

Particulars	₹	Particulars	₹
Rent	6000	Supervision	9000
Repair	3600	Fire insurance for stock	3000
Depreciation	2700	ESI contribution	900
Lighting	600	Power	5400

The Following information is available in respect of five departments.

Particulars	Departments				
	P	Q	R	S	T
Area Sq. ft	400	300	270	150	80
Number of Employee	54	48	36	24	18
Total Wages (₹)	18000	15000	12000	9000	6000
Value of Plant (₹)	72000	54000	48000	6000	-
Value of Stock (₹)	45000	27000	18000	-	-
Horse Power of plant	600	400	300	150	50

Apportion the costs of the various departments.

Q. 3 From the following Particulars Prepare Stock Record by FIFO. (15)

Date	Transaction	Units	Rate (₹)
01.01.2018	Opening Stock	1500	20
02.01.2018	Purchase	750	25
06.01.2018	Purchase	600	22
10.01.2018	Sales	1800	30
11.01.2018	Sales	750	31
22.01.2018	Purchase	600	25
30.01.2018	Sales	750	32
31.01.2018	Purchase	200	25

Or

Q. 3 a. Calculate EOQ. (08)

Annual Consumption – 12000 units

Purchase Price of Input – ₹ 25

Ordering Cost per order – ₹45

Quarterly carrying Cost – 3% p.a.

Q.3 b. Calculate the earnings of a worker under: (07)

1. Hasley Plan and 2. Rowan Plan from following particulars:

Hourly Rate of Wages ₹ 10 per hour

Standard Time 48 hours

Actual Time taken by the worker is 40 hours.

Q.4 From the books of Larsen Company the following details have been extracted for the year ending 31.03.2017

Particulars	Amount (₹)
Opening Stock of Raw material	25000
Purchases of raw material	85000
Closing stock of raw material	40000
Carriage Inward	5000
Wages – Direct	75000
Wages – Indirect	10000
Direct Expenses	15000
Rent Rates: Factory	5000
Office	500
Indirect Consumption of material	500
Depreciation of plant	1500
Depreciation of office furniture	100
Salary: Office	2500
Salesman Salary	2000
Other factory expenses	5700
Other office expenses	900
Managing director's remuneration	12000
Other selling expenses	1000
Travelling expenses of salesman	1100
Carriage Outward	1000
Sales	250000
Advanced income tax paid	15000
Advertisement	2000

The managing director's remuneration is to be allocated ₹4000 – Factory, ₹2000 – office and ₹6000- selling departments.

Prepare Cost Sheet from above data.

(15)

Or

Q. 4 From the given information prepare statement of reconciliation.

(15)

Particulars	Amount (₹)
<b>Net profit as per financial accounts</b>	<b>485000</b>
Under absorption of administration overheads	35000
Bad Debts written off in financial accounts only	25000
Bank Interest Paid	25000
Debenture interest paid	40000
Dividend on investment	40000
Interest earned during the year	25000
Overvaluation of closing stock	15000
Overvaluation of opening stock	35000
Preliminary expenses written off during the year	40000
Profit on sale of plant and machinery	50000
Rent received during the year	50000
Over absorption of selling overhead	25000
Under absorption of works overhead	20000

Q.5 a. Explain the advantages of process costing. (08)

b. How cost is classified? (07)

Or

**Q.5 Write Short Notes. (Any 03)** (15)

1. Weighted Average Method

2. Cost Sheet

3. Target Costing

4. Just in Time

5. Economic Order Quantity

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Time: 2½Hrs

marks: 75  
03-10-19

- N.B.: (1) All questions are compulsory.  
(2) Figure to the right indicate full marks.  
(3) Draw neat and clean diagram whenever necessary.
- 

(1) (A) choose correct alternatives: (Any eight) (08)

(1) A \_\_\_\_\_ is defined as a "group of computer connected together to share the resources."

- (a) Network (b) Router (c) E-Mail (d) LAN

(2) The \_\_\_\_\_ refers to the transmission of message over communication network.

- (a) Email (b) Chat Room (c) Messenger (d) Social

(3) The \_\_\_\_\_ exists when each of the system is connected in a line.

- (a) Bus topology (b) Tree topology (c) Mesh topology (d) Ring topology

(4) \_\_\_\_\_ is any business transaction done via Internet.

- (a) E-commerce (b) Wholesaler (c) Manufacturing (d) Searching

(5) \_\_\_\_\_ is simply commerce between private individual or consumer.

- (a) C2B (b) C2C (c) B2C (d) B2B

(6) \_\_\_\_\_ is an unauthorized use of computer and network resources.

- (a) Hacking (b) IP Spoofing (c) Mailing (d) Salami attacks

(7) \_\_\_\_\_ is raw material for data processing.

- (a) Data (b) Information (c) Database (d) TPS

(8) \_\_\_\_\_ are operational-level systems at the bottom of the pyramid.

- (a) TPS (b) EIS (c) MIS (d) DSS

(9) The term \_\_\_\_\_ refer to something people can modify and share because its design is publicly accessible.

- (a) Open Source (b) Closed Source (c) Licensed Source (d) Closed Source

(10) IP address stands for \_\_\_\_\_.

- (a) Interactive Protocol (b) Internet Protocol (c) Intelligent Protocol (d) Information Protocol

Q1. B) State the following as True or False (Any 7)

(07)

- 1) Dicing refers to make database from different viewpoint.
- 2) URL stands for universal resource locator.
- 3) WWW refers to all of the publicly accessible websites in the local area.
- 4) ICS allows a wide network of windows computers to share a single internet connections
- 5) C# is a computer language devised to allow website creation.
- 6) Salami attacks are used for the commission of financial crimes.
- 7) PPT stand for people, policy, & Technology.
- 8) Open source software is software with source code that anyone can inspect and enhance.
- 9) Rapid decision marking is critical is a dynamic digital environment.
- 10) An Intelligent Agent is a software surrogate that fulfills a stated need or activity.

Q2. A) What is CBIS? Explain different type of pyramid of information system?

(08)

B) What is the advantage of information in business?

(07)

OR

C) Explain difference between management information system and decision support system.

(08)

D) What is operating system? Explain some operating system?

(07)

Q3 A) How to create presentation and working with content in presentation.

(15)

OR

B) Explain different types of charts that can be drawn in MS Excel.

(08)

C) Explain how to add, edit and delete hyperlinks and bookmarks.

(07)

Q4 A) How to create new profile in MS- outlook.

(08)

B) Explain the bulk email software in detail?

(07)

OR

C) How to write professional email?

(15)

Q5) A) What is hacking? Explain different type of hackers?

(08)

B) Explain IT risk management.

(07)

OR

C) Write short notes.

(15)

- 1) Digital organization
- 2) Electronic funds transfer
- 3) Element of information system
- 4) Domain names
- 5) Website risks

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Duration : 2.5 hrs

(75 Marks)

- Note : 1. Question No. 1 is Compulsory.  
2. Question No. 2,3,4 and 5 have internal options.  
3. Each question carries 15 marks.

Q.1 A. Fill in the blanks with correct alternatives (Any 8) (8)

1. Credit balances in overdrafts are shown by a bank as \_\_\_\_\_.  
a) Borrowings  
b) Demand Deposits  
c) Other Liabilities  
d) Balance with Other Banks
2. Every banking company must submit P & L a/c & Balance Sheet together with Auditors report in \_\_\_\_\_ copies.  
a) 3  
b) 4  
c) 5  
d) 2
3. Premiums received in advance is shown in the balance sheet of an Insurance Company under \_\_\_\_\_.  
a) Reserves  
b) Current Liabilities  
c) Advances and Other Assets  
d) Provisions
4. Profit and Loss A/c is prepared in Form \_\_\_\_\_.  
a) A - PL  
b) D - PL  
c) B - PL  
d) C - PL
5. Owned Fund excludes \_\_\_\_\_.  
a) Paid Up Capital  
b) Forfeited Shares Balance  
c) Free Reserves  
d) Reserves created by revaluation of Asset
6. Merchant Banking Companies are required to be registered with \_\_\_\_\_.  
a) RBI  
b) SBI  
c) SEBI  
d) FBI
7. In an LLP one partner \_\_\_\_\_ for another partner's misconduct or negligence.  
a) Is Liable  
b) Is responsible  
c) Is responsible and liable  
d) Is not responsible and liable
8. For valuation of goodwill only \_\_\_\_\_ Assets is consider  
a) Fictitious Assets  
b) Trading Assets  
c) Non-Trading Assets  
d) Intangible Assets
9. \_\_\_\_\_ value of shares depends on Net Assets Available for Equity shareholders  
a) Face Value  
b) Market  
c) Fair  
d) Intrinsic
10. LLP has \_\_\_\_\_.  
a) Perpetual Succession  
b) No Perpetual Succession  
c) Specified period of life  
d) No specified period of life

Q.1B. Statement whether the following statements are True or False (Any 7) (7)

1. LLP is convenient for professionals.
2. Yield Value depends on Earnings of the Company.
3. Excess of Normal Profit over Average Profit is termed as Super Profit.
4. Location of customer is one important factor which affects goodwill.
5. NBFC means Non-Banking Funding Company.
6. Average Clause is introduced to discourage over insurance.
7. Reinsurance is done when the risk involved in the subject matter is very heavy.
8. Rate of Interest on Fixed Deposits is lowest.
9. Banking can carry business without a license issued by RBI.
10. LLP Agreement must specify the contribution of partners.

Q.2A. From the following balances, Prepare Balance Sheet of Halo Bank Ltd for the year ended 31<sup>st</sup> March, 2023. (15)

Particular	Amount
Saving Bank Deposits	19,25,000
Term Deposits	10,00,000
Recurring Deposits	3,75,000
Bills Purchased and Discounted	10,31,250
Borrowings from RBI	16,50,000
Appropriation to Statutory Reserve	2,75,000
Profit & Loss A/c Balance	9,62,500
Capital Reserve	2,06,250
Demand Deposits	16,50,000
Non-Banking Assets acquired in satisfaction of claims	13,75,000
Overdrafts	20,62,500
Investment in Government Securities	5,50,000
Term Loans	34,37,500
Cash Credits	13,75,000
Premises	17,18,750
Share Capital	13,75,000
Statutory Reserve	6,87,500
Revenue Reserve	68,750
Bills Payable	20,62,500
Inter-Office Adjustments (Cr bal)	9,62,500
Cash in Hand	9,62,500
Balance with RBI	17,18,750
Investment in Bonds	13,75,000
Stock of Stationary	27,500
Borrowings from Other Banks	72,46,250
Money at Call and Short Notice	30,93,750
Investment in Shares	17,18,750

**Additional Information :**

1. The authorized Capital of the Bank is Rs. 40,00,000 divided into shares of Rs. 10 each.
2. The bank has bills for collection to the extent of Rs. 7,00,000

OR

Q.2B. From the following balances of Public Bank Ltd Nashik as on 31<sup>st</sup> March, 2023, Prepare Profit and Loss A/c and Balance Sheet as on that date : (15)

Rs. in '000

PARTICULARS	DR AMT	CR AMT
Eq Sh Cap of Rs. 100 each Rs. 50 paid up		400
Profit and Loss A/c (1/4/2022)		160
Current Deposit A/c		1,800
Fixed Deposit A/c		1,200
Saving Deposit A/c		950
Directors Fees	10	
Postage and Telegrams	4	
Audit Fees	8	
Furniture (Cost Rs. 400)	348	
Interest and Discount Received		1,040
Commission and Exchange		200
Reserve Fund		140
Printing and Stationary	50	
Rent and Taxes	30	
Salaries	250	
Building (Cost Rs. 1200)	900	
Law Charges	6	
Cash in Hand	396	
Cash with RBI	1,068	
Cash with Other Bank	1,300	
Investment at Cost	480	
Loans, Cash Credit and Overdraft	1,180	
Bills Discounted and Purchased	580	
Interest paid	600	
Borrowings from Lena Bank		800
Branch Adjustment A/c		520
	7,210	7,210

Additional Information:

1. The bank has accepted on behalf of the customers bills worth Rs. 6,00,000 against the securities of Rs. 8,60,000 lodged with the bank.
2. Rebate on bills discounted Rs. 22,000
3. Provide depreciation on building at 10 % and Furniture at 5% on cost
4. Provide Rs. 6,000 for bad and doubtful debts
5. Transfer 25 % of the current years profit to statutory reserve

Q.3 A. Jeevan General Insurance Company submits the following information for the year ended 31<sup>st</sup> March, 2023 (15)

Particulars	Direct Business	Re-insurance
Premium Received	52,60,000	7,60,000
Premium Paid		3,80,000
Claims Paid during the year	34,00,000	4,00,000
Claims Payable as on		
1 <sup>st</sup> April, 2022	5,00,000	69,600
31 <sup>st</sup> March, 2023	5,74,400	48,000
Claims Received		2,60,000
Claims Receivable		
1 <sup>st</sup> April, 2022		52,000
31 <sup>st</sup> March, 2023		88,000
Expenses of Management	1,80,000	
Commission		
On Insurance Accepted	1,20,000	8,800
On insurance Ceded		11,200

Additional Information :

- Expenses of management include Rs. 28,000 Surveyors fees and Rs. 36,000 legal expenses for settlement of claims. Expenses of Management were outstanding at the end of the year amounted to Rs. 4,000
  - Reserve for Unexpired Risks is to be maintained @ 40 %. The balance of reserve of unexpired risk as on 1/4/2022 was Rs. 19,60,000.
- You are required to prepare Revenue A/c for the year ended 31<sup>st</sup> March, 2023.

OR

Q.3 B. From the following trial balance of Rahul and Shahul you are required to prepare Trading and Profit and Loss Account for the year ended 31<sup>st</sup> March, 2023 and Balance Sheet as on that date. (15)

PARTICULARS	DR AMT	CR AMT
Rahul's Capital		3,00,000
Shahul's Capital		2,70,000
Rahul's Drawings	20,000	
Shahul's Drawings	16,675	
Stock (1/4/22)	4,00,000	
Bills Receivable	12,550	
Purchases	3,50,000	
Sales		6,00,000
Bills Payable		60,000
Return Outward		6,750
Return Inward	7,500	
Plant and Machinery	1,50,000	
Goodwill	40,000	
Patents	27,500	
Sundry Debtors	1,87,500	
Sundry Creditors		2,07,000
Cash in Hand	32,500	
Cash at Bank	1,23,775	

Salaries	20,000	
Wages	22,000	
Office Expenses	10,000	
Insurance	8,750	
Advertisement	10,000	
General Expenses	3,000	
Factory Rent	2,000	
	14,43,750	14,43,750

Additional Information :

1. Depreciate Plant and Machinery by 5 % and Patents by 15 %
2. Provide for Reserve for Bad and Doubtful Debts @ 5 % on sundry debtors
3. Prepaid Insurance Rs. 900
4. Provide for Outstanding Expenses : Salary – Rs. 3000, Wages – Rs. 1,500, Advertisement – Rs. 1,050
5. Stock as on 31<sup>st</sup> March, 2023 was valued at Rs. 1,80,000
6. Goods costing Rs. 9,000 were destroyed by fire and the Insurance Company has admitted a claim for Rs. 5,700.
7. Partners share profits and losses equally.

(15)

Q.4 A. T Ltd and V Ltd propose to amalgamate. Their business as at 31<sup>st</sup> March, 2023 were as follows :

Liabilities	T Ltd	V Ltd	Assets	T Ltd	V Ltd
Eq Share Capital	15,00,000	6,00,000	Fixed Assets	12,00,000	3,00,000
General Reserve	6,00,000	60,000	Investments	3,00,000	--
Profit and Loss A/c	3,00,000	90,000	(Face Value – Rs. 3 Lac, 6 % tax free GP Notes		
Creditors	3,00,000	1,50,000	Stock	6,00,000	3,90,000
			Debtors	5,10,000	1,80,000
			Cash and Bank Balance	90,000	30,000
	27,00,000	9,00,000		27,00,000	9,00,000

Their Net Profits (after taxation) were as follows :

Date	T Ltd	V Ltd
2020-21	3,90,000	1,35,000
2021-22	3,75,000	1,20,000
2022-23	4,50,000	1,68,000

Normal Trading Profit may be considered at 15 % on closing capital invested. Tax Rate is 40 %. Goodwill may be taken as 4 years purchase of average super profits. The stock of T Ltd and V Ltd are to be taken at Rs. 612000 and Rs. 426000 respectively for the purpose of amalgamation. W Ltd is formed for the purpose of amalgamation of two companies. Compute the value of Goodwill under Super Profit Method

OR

Q.4B. The final accounts of Ratnam Ltd as on 31<sup>st</sup> March 2023 revealed following significant information: (15)

1. Share Capital (fully Paid up)  
Equity – 2,00,000 shares of Rs. 10 each  
10 % Preference – 20,000 shares of Rs. 100 each
2. Reserves and Surplus – Rs. 3,00,000
3. Preliminary Expenses – Rs. 60,000
4. The valuation of assets revealed that assets as per accounts are undervalued by Rs. 5,00,000
5. The average post-tax profits of the past three years were Rs. 8,20,000. Tax applicable to the company is Rs. 4,00,000.
6. It is anticipated that due to unfavorable market conditions, pre-tax profits will decrease by Rs. 20,000.
7. Equity Shareholders expect a return at 15 %.

Find the fair value of shares.

Q.5 A. (i) Explain the concept and computation of Net Own Fund in NBFC. (8)  
(ii) Explain Reinsurance and Co-insurance in detail. (7)

OR

Q.5 B. Write Short Notes on : (Any 3) (15)

1. Rebate on Bills Discounted
2. Short Note on Marine Insurance
3. Short Note on LLP
4. Objectives of RBI regulations regarding NBFC
5. Factors affecting valuation of shares

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Time: 3 Hrs.

Marks: 100

Note : 1. All questions are compulsory.

2. Figures to the right state the marks allotted to the questions.

Q.1.A. Select the most appropriate answer from the options given below (Any Ten) (10)

1. \_\_\_\_\_ offers physical protection to the product.
  - Packaging
  - Communication
  - Branding
  - Labelling
  
2. At \_\_\_\_\_ stage, a firm may charge a low price to induce people to try the product.
  - Development
  - Introductory
  - Growth
  - Tangent
  
3. \_\_\_\_\_ is an offer made by an exporter in reply to enquiries received from importers.
  - Packaging
  - Branding
  - Marking
  - Quotation
  
4. \_\_\_\_\_ is a long channel of distribution in export business.
  - Direct channel
  - Indirect channel
  - Latitudinal channel
  - Longitudinal channel
  
5. \_\_\_\_\_ is not a component of logistics in export marketing.
  - Packing
  - Advertising
  - Warehousing
  - Transportation
  
6. An exchange offer of a new product against an old product is a \_\_\_\_\_ promotion tool.
  - Retailer oriented
  - Sales force oriented
  - Trade oriented
  - Consumer oriented
  
7. In \_\_\_\_\_, a company sells its obligation to purchase to another company in a given country.
  - Offset
  - Barter
  - Switch trading
  - Buyback

8. Packing credit is provided to meet working capital requirements \_\_\_\_\_ shipment of goods.
- before
  - after
  - during
  - at the port of
9. \_\_\_\_\_ can provide finance for development of amusement parks, restaurants and such other tourism related activities.
- EIA
  - EPCG
  - SIDBI
  - Commodity Boards
10. It is mandatory for Indian exporters to register with \_\_\_\_\_ to export from India.
- DGFT
  - RBI
  - Private bank
  - FICCI
11. Mate receipt is issued \_\_\_\_\_.
- while packing of goods
  - while goods are in production
  - after goods reach importer
  - after goods are loaded on ship
12. Clean and Stale are types of \_\_\_\_\_.
- Commercial Invoice
  - Certificate of Origin
  - Bill of Lading
  - Consular Invoice

**Q.1. B. State whether the following statements are True or False. (Any Ten)**

(10)

1. Building a brand involves a considerable amount of money.
2. The company's credit policy influences its product's pricing decisions.
3. CIF quotation includes freight and insurance.
4. Exporters incur higher risk in indirect exporting compared to direct exporting of goods.
5. Failure to follow statutory and regulatory obligations in foreign markets may lead to legal risks in export marketing.
6. Personal selling helps to develop an effective post-sale relationship with the buyers.
7. In countertrade, counter purchase is also known as parallel trading.
8. Pre-shipment finance is disbursed in lumpsum to the exporter.
9. ECGC is aimed at promotion, financing and development of micro, small and medium enterprises in India.
10. FIEO, EPCs and CBs are authorised to provide RCMC to Indian exporters.
11. Custom Examiner usually issues Carting Order.
12. Certificate of Origin is required by Indian customs authorities for clearance of goods meant for exports.



**Q.2. Answer any two of the following:** (15)

- (a) Discuss various product decision areas involved in export marketing.
- (b) What is the need for labelling in export marketing?
- (c) From the following details calculate the minimum FOB price which can be quoted by an exporter to Australia. Also calculate the amount of foreign exchange that can be earned @ Rs 50/- per Australian Dollar.

Ex-factory cost Rs. 60,000/-

Packing cost Rs. 20,000/-

Transportation cost Rs. 20,000/-

Contribution to profit @ 10% of FOB cost

Duty Drawback @ 10% of FOB price

**Q.3. Answer any two of the following:** (15)

- (a) Explain the various types of indirect exporting channels.
- (b) Discuss the need for insurance in export marketing.
- (c) What is the importance of trade fairs and exhibitions in export marketing?

**Q.4. Answer any two of the following:** (15)

- (a) Explain the various methods of payment used in export marketing.
- (b) Discuss the features of post shipment finance available to exporters in India.
- (c) Explain the role of EXIM bank in financing exporters in India.

**Q.5. Answer any two of the following:** (15)

- (a) Explain the registration authorities with whom exporters in India can register before exporting.
- (b) Discuss the role of Clearing and Forwarding Agent.
- (c) Explain the importance of Consular Invoice in export marketing.

**Q.6. Write short notes on any four of the following:** (20)

- (i) Branding decisions in export marketing
- (ii) Selecting modes of transport
- (iii) Parties involved in opening Letter of Credit
- (iv) Commercial Invoice
- (v) Factors determining export pricing
- (vi) ECGC

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Duration: 2<sup>1/2</sup> Hours

Max Marks: 75

Note : All questions are compulsory

- Q 1 A Attempt any Two sub questions from a),b) & c) in MS-Excel. 2  
(True or False )  
a Embedded charts can be created directly on a worksheet.  
b A function must not contain another function in its argument.  
c The Size of chart can be changed
- B Attempt any Two sub questions from d),e) and f) in Visual Basic. 2  
(Multiple Choice )  
d Which of the following file type contains the name of the other files used in a Visual Basic Project?  
1) .FRM            2) .OCX            3) .VBP            4) .DOC  
e \_\_\_\_\_ is the final keyword used to indicate the end of a sub procedure  
1) Quit            2) End            3) Sub End            4) Exit Sub  
f \_\_\_\_\_ is a valid Object name for a text box  
1) TxtClass            2) Txtcom            3) Txt+Class            4) TextClass
- C Attempt any Six sub questions from g),h),i),j),k),l),m),n), and o) in E-Commerce. 6  
( True or False )  
g Transaction broker earns money in the form of commission each time a transaction occurs  
h Richness refers to the total amount of information that is available to the entire stakeholder.  
i Content provider is one of the major B2B model.  
j E-Market is a Subset of E-Commerce  
k In C2C E-Commerce consumer transact with other consumer through a physical market.  
l Digital Signature changes for every Document.  
m Global reach is a feature of E-Commerce.  
n Converting readable text in cipher text is called encryption.  
o The full form of WAP is Wireless Associate Protocol.
- D Attempt any Five sub questions from p),q),r),s),t),l),u),v), and w) in E-Commerce . 5  
(Multiple Choice )  
p In \_\_\_ revenue model , revenue is generated from sales of goods, information or services  
a) Advertising    b) Affiliation    c)Sales    c) Transaction  
q In \_\_\_\_\_ E-Commerce one business makes deals with another Business.  
a) C2C    b) B2B    c) B2C    d) C2C  
r The sender and receiver will have the same key in \_\_\_\_\_ Key encryption  
a) Symmetric    b) Asymmetric    c) Public    d) Private  
s A Computer-to-Computer exchange of business transaction is called  
a) E-Market    b) E- Business    c) Super Market    d) Amazon.com  
t Which of the following are portal  
a) Yahoo    b) Google    c) Rediff    d) Email  
u In E- Commerce the merchant who delivers the product directly to the consumer on receiving the order is called \_\_\_\_\_  
a) Retailer    b) E-Tailer    c) Spplier    d) Agent  
v An SSL does not provide \_\_\_\_\_  
a) Integrity    b) Data Security    c) Authentication    d) Confidentiality  
w The electronics parallel of notes and coin is \_\_\_\_\_  
a) Debit Card    b) Digital Cash    c) Petro Card    d) Credit Card

- Q 2 A Attempt **any one** sub questions from a) & b) in E-Commerce. 8  
 a Explain B2B and P2P in E-Commerce.  
 b What are the different areas where M-Commerce can be used?

- B Attempt **any one** sub questions from c) & d) in E-Commerce 7  
 c What are the different types of business model in E-Commerce? Explain.  
 d Explain Digital Signature in E-Commerce.

- Q 3 A Answer **any one** sub question from a) and b) in MS- EXCEL. 8  
 a The following data has been entered in a worksheet

	A	B	C	D
1	Name of the Worker	Working Hrs. per day	No. of days	Total Earnings (in Rs.)
2	Sahu	5	25	
3	Babu	4	21	
4	Rajan	8	26	
5	Sanjay	9	20	
6	Rodrigues	12	22	

Write steps to calculate total earnings of the worker in column D using the following information

No. of Working Hrs	Rate per hour (in Rs.)
Less than 5	90
Between 5 and 10	95
More than 10	100

- b The following data has been entered in a spreadsheet

	A	B	C	D	E	F	G
1	R.No	Name	Internal (25)	External (75)	Total Marks (100)	Percentage	Grade
2	31	Anita	15	25			
3	43	Bina	21	30			
4	25	Arham	12	46			
5	24	Sarah	8	38			
6	35	Ashish	24	68			

Write the steps to calculate

- Total Marks in column E and Percentage in column F
- Grade in column G is computed for PASSED students as per the following criteria and for the FAILED students the grade is 'F'.

Total Marks Obtained	Grade
$\geq 75$	O
$< 75$ but $\geq 60$	A
$< 60$ but $\geq 50$	B
$< 50$ but $\geq 40$	C

B Answer **any one** sub question from c) and d) in MS- EXCEL.

- c The following worksheet gives the database of 100 client companies. Use the VLOOKUP function to create the ADDRESS LABEL of the company in cells C103:C106 for the company code entered in the cell A104

	A	B	C	D	E
1	Code	Company Name	Address	Pin code	Contact No.
2	C1	.....	.....	.....	.....
3	C2	.....	.....	.....	.....
4	C3	.....	.....	.....	.....
5	.	.....	.....	.....	.....
.	.	.....	.....	.....	.....
.	.	.....	.....	.....	.....
.	.	.....	.....	.....	.....
101	C100	.....	.....	.....	.....
102					
103	Code	Company Name			
104	C98	Address:			
105		Pin Code:			
106		Contact No.:			

- d Using the following spreadsheet.

	A	B	C	D	E
1	Name	Taxable Income	Income Tax	Cess	Total Tax
2	Rakshit	754000			
3	Asha	1650000			
4	Sudhakar	450000			
5	Mehul	950000			
6	Nishi	350000			

Write the steps to obtain the Income Tax and Cess in columns C and D and Total Tax in column E, where income tax is calculated as follows:

Taxable Income	Income Tax
For first 250000	Nil
From 250000 to 500000	5%
From 500000 to 1000000	10%
Excess	20%

Cess is 4% of the Tax Amount

4 A Answer any one sub question from a) and b) in MS- EXCEL.

8

a The following data is entered in a worksheet regarding rainfall in three months (in mm)

	A	B	C	D	E
1	City	July	August	September	Total Rainfal
2	Mumbai	20	15	8	
3	Pune	15	21	10	
4	Delhi	11	16	18	
5	Kolkatta	18	19	9	

Write the steps

- To find the total rainfall in each city in the cells E2 to E5.
- To create 2-D Column chart for July , August and September.
- To create Pie chart for the rainfall in Pune in July , August and September
- To create Line chart for the rainfall in Julyt and August.

b The following table shows Quantity, Unit Price, Sales Value and total Sales value of three products

	A	B	C	D
1	Product	Quantity	Sale Price per unit	Sale Value
2	Lux	170	40	6800
3	Dove	200	50	10000
4	Cinthol	100	35	3500
5		Total		20300

Write steps in Excel using Solver to find

how much quantity of each of these three products should be sold in order to achieve total sales of `2,00,000.

B Answer any one sub question from c) and d) in MS- EXCEL.

7

c The following data has been entered in a worksheet

A	B	C	D
Emp_No	Name	Dept	Salary
P21	Shruti	HR	55000
P32	Vikas	Admin	60000
S11	Amita	Sales	40000
A12	Shyam	HR	30000
S13	Kashish	HR	35000
S14	Radhe	Sales	25000

Write steps to do the following

- only those rows where the Salary is more than `45,000.
- only those rows where the Salary is more than `25,000 but less than `40,000`.
- only those rows where the Department is "Sales" .

d Explain the following functions in MS-EXCEL.

- 1) TIME()
- 2) COUNTA()
- 3) MONTH()
- 4) YEAR()
- 5) CORREL()
- 6) SMALL()
- 7) WEEKDAY

- Q 5 A Answer any one sub question from a) and b) in Visual basic. 8
- a Write a project in VB to design a suitable form which allows the user to enter two numbers and calculate and display the sum of these two numbers
  - b Write a project in VB to design a suitable form which allows the user to enter sales and calculates and displays the commission where commission is 10% of sales for sales up to Rs 50,000 and 15% of sales otherwise
- B Answer any one sub question from c) and d) in Visual basic. 7
- c Write a project in VB to design a suitable form which allows the user to enter radius of a circle and then calculates and displays the circumference of the circle (Circumference =  $2 * 3.14 * \text{radius}$ )
  - d Write a project in VB to compute and display the sum even numbers of the series 2+4+6+8.....+30

\*\*\*\*\*

Time: 3 Hours

Total Marks: 100

- Note: 1. All questions are compulsory.  
2. Figures to the right indicate full marks.

**Q.1 (A) Select the most appropriate answer from the option given below.** 10

1. \_\_\_\_\_ is the first step in new product development  
(Concept Testing, Idea Generation, Test Marketing, Business Analysis)
2. \_\_\_\_\_ is the value of the brand which includes financial value and intangible benefits of the brand.  
(Brand Identity, Brand Positioning, Brand Personality, Brand Equity)
3. \_\_\_\_\_ is a method of Pricing Research.  
(Triangle Testing, Monadic Testing, Sequential Monadic Testing, Conjoint Analysis)
4. \_\_\_\_\_ is the management of all the activities involved in procurement of raw materials, production and distribution of finished goods to customers.  
(Emotional Management, Production Management, Supply Chain Management, Financial Management)
5. Media Research is one of the areas of \_\_\_\_\_ Research.  
(Pricing, Sales, Advertising, Motivation)
6. In \_\_\_\_\_ salesmen have direct and personal contact with consumers to promote sale of product or services.  
(Sales Promotion, Publicity, Advertising, Personal Selling)
7. \_\_\_\_\_ is a critical evaluation of past and present sales performance of the company.  
(Marketing Information System, Sales Forecasting, Sales Analysis, Motivation Research)
8. Questionnaire should be drafted in \_\_\_\_\_ language to collect data from rural markets.  
(Global, English, Foreign, Local)
9. Under \_\_\_\_\_ technique, researcher gets involved into lives of villagers to understand their needs and problems.  
(Participatory Retail Account, Participatory Rural Appraisal, Project Retail Appraisal, Personal Retail Appraisal)
10. \_\_\_\_\_ ensures in-depth and systematic research along with self-sufficiency in research work.  
(MR as a part of Sales Department, Appointing Adverting Agencies, Hiring Professional MR Agencies, Separate MR Department)
- i. Under \_\_\_\_\_ services, Professional Marketing Research Agencies continuously collect data on various marketing areas and supplies it against payment.  
(Private, Syndicated Data, Market Audit, Govt.)
12. \_\_\_\_\_ prescribes code of conduct to be followed while conducting research activities.  
(Research outline, Research Process, Research Design, Professional Standards)

**(B) State whether the following statements are TRUE or FALSE (Any TEN)** 10

1. Product Testing and Test Marketing are similar in nature.
2. Pricing Research helps to decide reasonable price for the product.
3. Negative brand image affects the profitability of the product.
4. Promotion helps to create brand awareness.
5. Transportation is one of the components of Supply Chain Management.
6. Projective techniques are used when respondents cannot respond to direct questions asked about their behaviour or attitude.

7. Under Jury method, Sales forecasting is done by senior executives of the company.
8. Global Marketing Research helps to understand marketing environment in overseas market.
9. Market research is one of the areas of Advertising Research.
10. Marketing research is not a scientific process.
11. Marketing Research as a part of Sales Department is a modern method of conducting marketing research.
12. In-house MR department suffers from the problem of interference by top management.

**Q.2 Answer Any TWO of the following: 15**

- a. What is the meaning of Product Research? Explain the areas of Product Research.
- b. Explain the concept and importance of Packaging Research.
- c. What are the factors influencing pricing decisions in an organisation?

**Q.3 Answer any TWO of the following: 15**

- a. What do you mean by Physical Distribution Research? Explain its importance in brief.
- b. Describe different Pre-test and Post-test methods of testing advertising effectiveness.
- c. What is meant by Consumer Research? Explain the objectives of Consumer Research

**Q.4 Answer any TWO of the following: 15**

- a. What is sales research? Explain its significance.
- b. Explain the features of Indian Rural Markets.
- c. What is Global Marketing Research? Explain its scope in brief.

**Q.5 Answer any TWO of the following: 15**

- a. What are the factors that influence the decision on organising marketing research Activities?
- b. Explain the merits and demerits of hiring services of Professional Marketing Research Agencies
- c. Write a note on IMRB and Nielson.

**Q.6 Write a short note (any FOUR) 20**

- a. Test Marketing
- b. Importance of Brand Research
- c. Types of Distribution channels
- d. Motivation Research
- e. Sources of data for Rural Marketing Research
- f. NCAER







You are required to:

- 1) Compute Purchase Consideration.
- 2) Prepare Balance Sheet of Parag Ltd. after acquisition. Acquisition is in the nature of Purchase.

**Q.3** Anju Ltd. and Sanju Ltd. were amalgamated on and from 1<sup>st</sup> April, 2023. A new company namely Majnu Ltd. was formed to take over the business of both the companies. [20]

**Balance Sheets as on 31<sup>st</sup> March, 2023**

Liabilities	Anju Ltd.	Sanju Ltd.	Assets	Anju Ltd.	Sanju Ltd.
Equity Shares of Rs.100 each, fully paid	3,00,000	2,00,000	Land and Building	3,50,000	2,20,000
12% Preference Shares of ₹100 each, fully paid	1,00,000	1,00,000	Plant and Machinery	1,20,000	1,00,000
General Reserve	2,00,000	1,80,000	Computers	80,000	60,000
Profit and Loss A/c	40,000	50,000	Stock	58,000	46,000
Statutory Reserve	15,000	20,000	Debtors	62,000	69,000
10% Debentures of Rs.100 each	60,000	60,000	Bills Receivables	26,000	32,000
Sundry Creditors	55,000	42,000	Bank	1,04,000	1,55,000
Bills Payables	30,000	30,000			
<b>Total</b>	<b>8,00,000</b>	<b>6,82,000</b>	<b>Total</b>	<b>8,00,000</b>	<b>6,82,000</b>

**Additional Information:**

- 1) Majnu Ltd. issued four equity shares, for each equity share of Anju Ltd. and three equity shares, for each equity share of Sanju Ltd. The shares are of Rs.10 each, issued at Rs.22 each.
- 2) Preference shareholders of both the companies are issued equivalent number of 13% preference shares of new company at Rs.125 per share (face value Rs.100).
- 3) 10% Debenture holders of Anju Ltd. and Sanju Ltd. are discharged by Majnu Ltd. issuing such number of its 12% debentures of Rs.100 each so as to maintain the same amount of interest.
- 4) Majnu Ltd. revalued following assets taken over from Anju Ltd. and Sanju Ltd.

Particulars	Anju Ltd.	Sanju Ltd.
Land and Building	4,00,000	2,50,000
Plant and Machinery	1,40,000	1,20,000
Computers	70,000	50,000
Stock	52,000	42,000
Debtors	56,000	62,000

You are required to:

- 1) Compute Purchase Consideration
- 2) Pass Journal Entries in the books of Majnu Ltd. under purchase method.

**OR**

**Q.3** Datta Ltd. issued 2,00,000 Equity Shares of Rs.10 each at 40% premium. The whole issue was fully undertaken by the underwriters as follows: [20]

Avi – 30%, Kavi – 20%, Ravi – 30% and Savi – 20%.

The underwriters made applications for firm underwriting as under:

Avi – 6,000 shares, Kavi – 8,000 shares, Ravi – 4,000 shares and Savi – 2,000 shares.

The total applications, excluding Firm underwriting but including Marked applications, were 1,60,000 equity shares. The marked applications were as under:

Avi – 28,000 shares, Kavi – 24,000 shares, Ravi – 52,000 shares and Savi – 16,000 shares.

Underwriters are not given credit for firm underwriting. They are entitled to get 5% commission.

Prepare: 1) Statement showing the liability of each underwriter and

2) Pass necessary journal entries in the books of the company.

**Q.4** Following is the Balance Sheet of Harshad Ltd. as on 31<sup>st</sup> December, 2022. [20]

**Balance Sheet as on 31<sup>st</sup> December, 2022**

Liabilities	Rs.	Assets	Rs.
1,000 6% Preference Share Capital of Rs.100 each fully paid	1,00,000	Goodwill	20,000
2,000 Equity Shares of Rs.100 Rs.80 paid-up	1,60,000	Land and Building	80,000
1,000 Equity Shares of Rs.100 Rs.70 paid-up	70,000	Plant and Machinery	65,000
5% Debentures (having a floating charge on all assets)	50,000	Furniture	20,000
Outstanding Debenture Interest	2,000	Office Equipment	30,000
Creditors	60,000	Stock	25,000
<b>Total</b>	<b>4,42,000</b>	Debtors	40,000
		Bills Receivable	20,000
		Cash in Hand	10,000
		Profit and Loss A/c	1,32,000
		<b>Total</b>	<b>4,42,000</b>

The company went into liquidation as on above Balance Sheet date:

1) Preference dividend was in arrears for last 1 year and it was to be paid before paying equity share capital.

2) Sundry creditors include a loan from bank of Rs.30,000 secured on the hypothecation of Plant and Machinery. Sundry Creditors also include Preferential Creditors of Rs.5,000.

3) The Liquidator realised the assets as follows:

	Rs.
Land and Building	70,000
Plant and Machinery	60,000
Furniture	18,000
Office Equipment	28,000
Stock	20,000
Debtors	35,000
Bills Receivable	14,000

4) Legal charges on liquidation amounted to Rs.2,000.

5) The liquidation expenses Rs.5,000.



Q.5 Write short notes: (Any 4)

[20]

- a) Examples of Preferential Creditors
- b) Features of Pooling of Interest Method
- c) Types of Underwriting
- d) Duties of designated partners
- e) Features of foreign currency transactions
- f) Steps in conversion of firm into LLP

\*\*\* \*\*

TYBCom

Dt: 07/10/2019

Sem - V

[Time: 3 Hours]

[Marks:100]

Please check whether you have got the right question paper.

- N.B: 1. All questions are compulsory.  
2. Figures to the right indicate full marks.

Q.1.(A) Select the right answer and rewrite the statement. (any 10)

10

- 1) Social infrastructure does not include \_\_\_\_\_ .
  - a) Agriculture
  - b) Education
  - c) Family welfare
  - d) None of the above
- 2) \_\_\_\_\_ is an initiative to make India a manufacturing hub.
  - a) Skill India
  - b) NITI Aayog
  - c) Invest India
  - d) Make in India
- 3) Project approved by Foreign Investment Promotion Board (FIPB) is \_\_\_\_\_.
  - a) Coca-cola
  - b) General Electric
  - c) McDonalds
  - d) All of the above
- 4) The average agricultural growth rate since 2000 is \_\_\_\_\_.
  - a) Above 4%
  - b) Less than 4%
  - c) 4%
  - d) None of these
- 5) Kisan credit card was introduced by \_\_\_\_\_.
  - a) RBI
  - b) NABARD
  - c) Co-operative banks
  - d) RRBs
- 6) Regulated markets aim at protecting \_\_\_\_\_.
  - a) Consumers
  - b) Farmers
  - c) Both (a) and (b)
  - d) Traders
- 7) Competition Act is not applicable in the following cases.
  - a) Public Financial institutions
  - b) Foreign Institutional Investors (FIIs)
  - c) Banks
  - d) All of the above
- 8) MSMEs means \_\_\_\_\_.
  - a) Micro, small and medium Enterprises
  - b) Mini, small and medium Enterprises
  - c) Micro, small and medium Employment
  - d) None of the above
- 9) Tourism policy highlights \_\_\_\_\_.
  - a) Swagat (Welcome)
  - b) Soochna (Information)
  - c) Suvidha (Facilitation)
  - d) All of the above

- 10) Virtual banking aims at rendering banking services through \_\_\_\_\_.
- a) Branch expansion                      b) Advancing cheap credit  
c) Use of IT services                      d) Deposit mobilisation
- 11) Which of the following committee was established to suggest insurance sector reforms?
- a) Malhotra committee                      b) Rangarajan committee  
c) Narashimhan committee                      d) Raja chelliah Committee
- 12) Money market deals in the borrowing and lending of short term loans for a period of \_\_\_\_\_.
- a) Less than or equal to 565 days      b) Less than or equal to 465 days  
c) Less than or equal to 365 days      d) None of the above

**Q.1) (B) State whether the following statements are true or false ( any 10 )** **10**

- 1) The New Economic Policy 1991 was announced by the union finance Minister Dr. Manmohan Singh.
- 2) The SDGs and Millennium Development Goals (MDGs) are same.
- 3) The FDI policy 2017 has given a boost to foreign investments in startups.
- 4) Agricultural price policy is necessary to improve terms of trade in favour of farmers.
- 5) Share of co-operative banks in institutional agricultural finance is declining.
- 6) Regulated markets render useful service both to the producers and consumers.
- 7) IPO and FPO are identical methods of disinvestment.
- 8) SIDBI is only a refinancing agency and does not provide direct assistance to small units.
- 9) India has several legislations for prevention and control of industrial pollution.
- 10) Internet banking is a product of e-commerce in the field of banking and financial services.
- 11) Under call money market, funds are transacted on monthly basis.
- 12) Mutual funds in India have not helped the capital market to grow.

**Q.2) Answer any two of the following** **15**

- a) Discuss the role of social infrastructure in education.
- b) Examine various skill development and training programmes.
- c) Discuss the various advantages of foreign direct investment.

**Q.3) Answer any two of the following** **15**

- a) Explain the main features of the National Agricultural Policy 2000.
- b) Critically examine the agricultural price policy of the government of India.
- c) Discuss the various measures introduced by the government to improve agricultural marketing in India.

**Q.4) Answer any two of the following** **15**

- a) Enumerate the achievements of disinvestment policy in India.
- b) Discuss the measures to control industrial pollution in India.
- c) What role has the services sector played in India since 1991 ?



- Q.5) Answer **any two** of the following 15
- a) Bring out the issues and challenges of banking industry in India.
  - b) Explain the Structure of Indian money market.
  - c) Examine the various capital market reforms introduced in India.
- Q.6) Write short notes on (**any four**) 20
- a) Objectives of New Economic Policy
  - b) Sources of agricultural finance
  - c) Competition Act, 2002
  - d) Recent trends in Insurance industry in India.
  - e) Role of MNCs in India
  - f) The major components of supportive enabling environment.
-

Bcom

Date: 07/10/2019

Bcom - V

मराठी रूपांतर

(३ तास)

गुण : १००

- सुचना : (१) सर्व प्रश्न सोडविणे अनिवार्य आहे.  
 (२) उजवीकडील अंक पूर्ण गुण दर्शवितात.  
 (३) मूळ इंग्रजी प्रश्न पत्रिका प्रमाण मानावी

१. अ) योग्य उत्तराची निवड करून विधाने पुन्हा लिहा. (कोणतेही १०) १०
- १) सामाजिक पायाभूत सुविधांमध्ये ----- चा समावेश होत नाही.  
 अ) शेती ब) शिक्षण  
 क) कुटूंब कल्याण ड) वरीलपैकी नाही
- २) ----- या प्रयत्नातून भारताला उत्पादनाचे जागतिक केंद्र बनवायचे आहे.  
 अ) कौशल्य भारत ब) निती आयोग  
 क) भारतात गुंतवणूक करा ड) भारतात बनवा
- ३) परकीय गुंतवणूक प्रोत्साहन मंडळाकडून ----- प्रकल्पाला परवानगी देण्यात आली.  
 अ) कोका-कोला ब) सामान्य उर्जा/वीज  
 क) एम.सी.डोनाल्ड्स ड) वरील सर्व
- ४) सन २००० पासून शेती क्षेत्राचा वृद्धी दर सरासरी ----- आहे.  
 अ) ४% पेक्षा अधिक ब) ४% पेक्षा कमी  
 क) ४% ड) वरीलपैकी एकही नाही
- ५) किसान क्रेडीट कार्ड योजनेची सुरवात ----- मार्फत करण्यात आली.  
 अ) भारतीय रिझर्व्ह बँक ब) राष्ट्रीय शेती व ग्रामीण विकास बँक  
 क) सहकारी बँका ड) प्रादेशिक ग्रामीण बँका
- ६) नियंत्रित बाजारपेठेचा उद्देश ----- चे संरक्षण करणे हा आहे.  
 अ) ग्राहक ब) शेतकरी  
 क) अ आणि ब दोन्ही ड) व्यापारी
- ७) खालीलपैकी कोणत्या क्षेत्राला स्पर्धा कायदा २००२ मधून वगळले आहे.  
 अ) सार्वजनिक क्षेत्रातील वित्तीय संस्था ब) परकीय संस्थात्मक गुंतवणुकदार  
 क) बँका ड) वरील सर्व
- ८) एम.एस.एम.ई. (MSMEs) म्हणजे -----  
 अ) माईक्रो, स्मॉल अँड मेडियम ब) मिनी, स्मॉल अँड मेडियम  
 एन्टरप्राईजेस एन्टरप्राईजेस  
 क) माईक्रो, स्मॉल अँड मेडियम एम्प्लॉमेंट ड) वरील पैकी एकही नाही

Date: 07/10/2019

Ecom

Ecom - 5F

मराठी रूपांतर

(३ तास)

गुण : १००

- मुचना : (१) सर्व प्रश्न सोडविणे अनिवार्य आहे.  
 (२) उजवीकडील अंक पूर्ण गुण दर्शवितात.  
 (३) मूळ इंग्रजी प्रश्न पत्रिका प्रमाण मानावी

१. अ) योग्य उत्तराची निवड करून विधाने पुन्हा लिहा. (कोणतेही १०) १०
- १) सामाजिक पायाभूत सुविधांमध्ये ----- चा समावेश होत नाही.  
 अ) शेती ब) शिक्षण  
 क) कुटूंब कल्याण ड) वरीलपैकी नाही
- २) ----- या प्रयत्नातून भारताला उत्पादनाचे जागतिक केंद्र बनवायचे आहे.  
 अ) कौशल्य भारत ब) निती आयोग  
 क) भारतात गुंतवणूक करा ड) भारतात बनवा
- ३) परकीय गुंतवणूक प्रोत्साहन मंडळाकडून ----- प्रकल्पाला परवानगी देण्यात आली.  
 अ) कोका-कोला ब) सामान्य उर्जा/वीज  
 क) एम.सी.डोनाल्ड्स ड) वरील सर्व
- ४) सन २००० पासून शेती क्षेत्राचा वृद्धी दर सरासरी ----- आहे.  
 अ) ४% पेक्षा अधिक ब) ४% पेक्षा कमी  
 क) ४% ड) वरीलपैकी एकही नाही
- ५) किसान क्रेडीट कार्ड योजनेची सुरवात ----- मार्फत करण्यात आली.  
 अ) भारतीय रिझर्व्ह बँक ब) राष्ट्रीय शेती व ग्रामीण विकास बँक  
 क) सहकारी बँका ड) प्रादेशिक ग्रामीण बँका
- ६) नियंत्रित बाजारपेठेचा उद्देश ----- चे संरक्षण करणे हा आहे.  
 अ) ग्राहक ब) शेतकरी  
 क) अ आणि ब दोन्ही ड) व्यापारी
- ७) खालीलपैकी कोणत्या क्षेत्राला स्पर्धा कायदा २००२ मधून वगळले आहे.  
 अ) सार्वजनिक क्षेत्रातील वित्तीय संस्था ब) परकीय संस्थात्मक गुंतवणुकदार  
 क) बँका ड) वरील सर्व
- ८) एम.एस.एम.ई. (MSMEs) म्हणजे -----  
 अ) माईक्रो, स्मॉल अँड मेडिअम ब) मिनी, स्मॉल अँड मेडिअम  
 एन्टरप्राईजेस एन्टरप्राईजेस  
 क) माईक्रो, स्मॉल अँड मेडिअम एम्प्लॉमेंट ड) वरील पैकी एकही नाही

- १) पर्यटन धोरण पुढीलपैकी ----- महत्त्व देत आहे.  
 अ) स्वागत ब) सुचना (माहिती)  
 क) सुविधा ड) वरील सर्व
- १०) व्हर्च्युअल बँकींग सेवेचा उद्देश बँकेच्या सेवा ----- मार्फत पुरविणे हा आहे.  
 अ) शाखा विस्तार ब) अग्रिम स्वस्त वित्तपुरवठा  
 क) माहिती तंत्रज्ञान सेवांचा वापर ड) टेबीतील गतिशीलता
- ११) विमा क्षेत्रातील सुधारणा सुचविण्यासाठी खालीलपैकी कोणती समिती नेमण्यात आली.  
 अ) मल्होत्रा समिती ब) रंगराजन समिती  
 क) नरसिंहम् समिती ड) राजा चेलैय्या समिती
- १२) नाणेबाजार ----- कालावधी साठी अल्पकालीन कर्जपुरवठा करणे आणि कर्ज घेणे याच्याशी संबंधित आहे.  
 अ) ५६५ दिवसापेक्षा कमी किंवा ५६५ ब) ४६५ दिवसापेक्षा कमी किंवा ४६५  
 दिवस पर्यंत दिवस पर्यंत  
 क) ३६५ दिवसापेक्षा कमी किंवा ३६५ ड) वरीलपैकी एकही नाही  
 दिवस पर्यंत

प्र.१ ब)

पुढील विधाने चुक की बरोबर ते सांगा (कोणतेही दहा)

१०

- १) नवीन आर्थिक धोरण १९९१ मध्ये वित्तमंत्री डॉ. मनमोहनसिंग यांनी जाहीर केले.  
 २) शाश्वत विकास ध्येये (SDGs) आणि सहस्रकालातील आर्थिक विकास ध्येये (MDGs) समान आहेत.  
 ३) परकीय प्रत्यक्ष गुंतवणुकीचे २०१७ च्या धोरणामुळे परकीय गुंतवणूक वाढीस चालना मिळाली.  
 ४) शेतमाल किंमत धोरण शेतकऱ्यांच्या विकासासाठी आवश्यक आहे.  
 ५) शेती क्षेत्रात संस्थात्मक वित्तपुरवठ्यातील सहकारी बँकांचा वाटा कमी होत आहे.  
 ६) नियंत्रित बाजारपेठामुळे उत्पादक आणि ग्राहक या दोहोंना उपयुक्त सेवा मिळण्यास मदत होत आहे.  
 ७) आय.पी.ओ. आणि एफ.पी.ओ. या निर्गुंतवणूकीच्या एकसमान पध्दती आहेत.  
 ८) एस.आय.डी.बी.आय ही पुनर्वित्त पुरवठा करणारी संस्था आहे आणि लघु उद्योगांना या संस्थेकडून प्रत्यक्ष वित्तपुरवठा होत नाही.  
 ९) भारतात प्रदुषण नियंत्रणासाठी अनेक कायदे केलेले आहेत.  
 १०) बँकिंग आणि वित्तीय क्षेत्रातील इंटरनेट बँकिंग हे इ-कॉमर्सचे फळ आहे.  
 ११) अल्पसुचना बाजारात निधीचे व्यवहार हे दर महिन्याला होतात.  
 १२) भांडवल बाजाराच्या वृद्धीत भारतामध्ये म्युच्युअल फंड्स ची मदत होत नाही.

प्र.२

पुढीलपैकी कोणत्याही दोहोंची उत्तरे लिहा.

१५

- अ) सामाजिक पायाभूत सुविधांची शिक्षणामधील भूमिका यावर चर्चा करा.  
 ब) विविध कौशल्य विकास आणि प्रशिक्षण कार्यक्रमांविषयी परीक्षण करा.  
 क) परकीय प्रत्यक्ष गुंतवणुकीचे फायदे सांगा

- प्र.३ पुढीलपैकी कोणत्याही दोहोंची उत्तरे लिहा. १५
- अ) राष्ट्रीय शेती धोरण २००० ची वैशिष्ट्ये स्पष्ट करा.
- ब) भारत सरकारच्या शेतमाल किंमत धोरणाचे टीकात्मक मूल्यमापन करा.
- क) शेतमाल विपणन व्यवस्थेतील दोष दूर करण्यासाठी शासनाने केलेल्या उपाययोजनांविषयी चर्चा करा.
- प्र.४ पुढीलपैकी कोणत्याही दोहोंची उत्तरे लिहा. १५
- अ) भारतातील निर्गुंतवणूक धोरणाचे यश विषद करा.
- ब) भारतात औद्योगिक प्रदूषण नियंत्रणात आणण्यासाठी कोणते उपाय योजले आहेत.
- क) १९९१ पासून भारतातील सेवा क्षेत्राची भूमिका स्पष्ट करा.
- प्र.५ पुढीलपैकी कोणत्याही दोहोंची उत्तरे लिहा. १५
- अ) भारतातील बँकिंग क्षेत्रापुढील समस्या आणि आव्हाने विषद करा.
- ब) भारतातील नाणेबाजाराची रचना स्पष्ट करा.
- क) भारतातील भांडवल बाजारातील सुधारणांविषयी परीक्षण करा.
- प्र.६ टीपा लिहा. (कोणतेही चार) २०
- अ) नवीन आर्थिक धोरणांची उद्दिष्ट्ये
- ब) शेती पतपुरवठ्याची साधने
- क) स्पर्धा कायदा, २००२
- ड) विमा क्षेत्रातील नजीकच्या काळातील कल
- इ) भारतातील बहुराष्ट्रीय कंपन्यांची भूमिका
- फ) शेती क्षेत्राच्या विकासासाठी सुयोग्य वातावरणाचे घटक

14/10/2019

T.Y.B.Com

Semester V

Regular

Time: 2½ Hours

Total Marks: 75

- Note: 1) All questions carry equal marks and are compulsory.  
2) Figures to the right indicate maximum marks for a question.

- Q1. (A) Attempt any **two** sub-questions from (a), (b), (c) in spreadsheet (2)  
(True/False)  
(a) Shift key is used to select a non-contiguous range.  
(b) There are two types of cell references.  
(c) A pivot table is a dynamic summary of the data.
- (B) Attempt any **two** sub-questions from (d), (e), (f) in MySQL (2)  
(Multiple Choice)  
(d) To indicate that there should be 5 integers and 2 decimal positions we use \_\_\_\_.  
i) DECIMAL(7,2) ii) DECIMAL(5,2) iii) DECIMAL(2,5) iv) DECIMAL(2,7)  
(e) When one query is written within another query it is termed as a \_\_\_\_.  
i) Mini query ii) Net query iii) Sub query iv) Tied query  
(f) In MySQL, the operator LIKE "%R" finds match for a string \_\_\_\_.  
i) Ending with R ii) Starting with R iii) Containing R iv) Containing R%
- (C) Attempt any **six** sub-questions from (g), (h), (i), (j), (k), (l), (m), (n), (o) (6)  
in Data Communications, Networking and Internet. (True/False).  
(g) The data transmission can take place without a protocol.  
(h) In client server architecture, all resources are controlled by the server.  
(i) In ring topology failure of one node will not affect the functioning of the network.  
(j) Coaxial cable can be used over longer distances than twisted -pair cable.  
(k) A bridge is a device using which we can segment a larger network into two smaller, more efficient networks.  
(l) IP addresses are easier to remember.  
(m) Face book is a search engine.  
(n) Emails cannot be sent with attachments.  
(o) Vishing uses VoIP to make a phishing attack.
- (D) Attempt any **five** sub-questions from (p), (q), (r), (s), (t), (u), (v), (w) (5)  
in Data Communications, Networking and Internet. (Multiple Choice)  
(p) A \_\_\_\_ network spans a number of cities and countries.  
i) LAN ii) MAN iii) WAN iv) None of these  
(q) The transmission medium that carries the message is referred to as the \_\_\_\_.  
i) Protocol ii) gateway iii) Communication channel iv) Transport  
(r) In \_\_\_\_ topology all nodes are connected with a single cable.  
i) Bus ii) Ring iii) Star iv) None of these  
(s) POP stands for \_\_\_\_.  
i) Post Office Protocol ii) Post Open Protocol  
iii) Post Operate Protocol iv) None of these  
(t) As the data packet moves from upper layers to lower layers, headers are \_\_\_\_.  
i) Added ii) Rearranged iii) Deleted iv) Modified  
(u) The activity of updating a blog is called \_\_\_\_.  
i) Blogging ii) Blogger iii) Presenter iv) Hacking

- (v) \_\_\_\_\_ is a meta search engine.  
 i) Dogpile      ii) Google      iii) Alta Vista      iv) Yahoo
- (w) An IP address is made up of \_\_\_\_\_ bits.  
 i) 64      ii) 32      iii) 16      iv) 8

Q2. (A) Answer **any one** sub-question from (a), (b) in Data Communications, Networking and Internet. (8)

(a) Explain i) MAN ii) WAN

(b) Write a note on Bridge and Router.

(B) Answer **any one** sub-question from (c), (d) in Data Communications, Networking and Internet. (7)

(c) What is electronic mail? State advantages and importance of e-mail.

(d) Write short notes on sniffing and spoofing.

Q3. (A) Answer any one sub-question from (a), (b) in MySQL (8)

(a) Write MySQL statement to create a table called PAYROLL having the columns Employee Number (ENO, integer, Primary key), Employee Name (ENAME, character with variable width 25 columns, should not be empty), Date of Joining (DO, Date) and Salary (SALARY, width of 9 including 2 decimals, default value 18000).

(b) Write MySQL statement to create a table called ABFOUNDATION having columns Donor Identity Number (DNO, Integer, Primary key), Donor Name (DNAME, character with width 20 columns), Donor Email Address (DEmail, character with variable width 15 columns), Amount Donated (DAMT, integer, not negative), Date of Donation (DT, Date).

(B) Answer any one sub-question from (c), (d) in MySQL (7)

(c) Explain the following built-in functions in MySQL.

- 1) UPPER()      2) LTRIM()      3) RIGHT()      4) DATE()  
 5) ROUND()      6) POW()      7) MONTHNAME()

(d) There exists a table FLIPKART having the columns Customer Number (CNO, integer), Customer Name (CNAME, character), Product Name (PNAME, character), Total Cost (TCOST, integer) and Date of Purchase (PURDT, date). Write MySQL statements for the following.

i) Display the structure of the table FLIPKART.

ii) Enter the following one row of data in this table.

CNO	CNAME	PNAME	TCOST	PURDT
1001	ADITYA	Realme2Pro	9000	2019-04-10

iii) Delete the row where Customer number is 950.

iv) Add a new column Discount (DISC, integer) at the end of the table FLIPKART

v) Change the Product Name to NOKIA for Customer name "Ramesh Shah".

vi) Change the size of the column CNAME to 25 columns.

vii) Rename the table FLIPKART as FLIPCART.

- Q4. (A) Answer any one sub-question from (a), (b) in MySQL (8)
- (a) There exists a table GOAIR having the columns Flight Number (FNO, integer), Destination Name (DNAME, character), PRN Number (PRN, integer), Fare Amount (FARE, numeric).  
Write MySQL statements for the following.  
i) Display Flight Number, Destination Name and Fare Amount from this table.  
ii) Display Flight Number and Fare Amount for the records where Fare Amount is below the average Fare Amount.  
iii) Display PRN Number, Destination Name for the records where Fare Amount is equal to the Highest Fare Amount.  
iv) Display Destination Name, maximum Fare Amount and total Fare Amount from the table for each Destination Name.  
v) Display all the rows from this table in the descending order of Fare Amount.
- (b) There exists a table ABPCOLLEGE containing columns Roll Number (RNO, integer, primary key), Name (SNAME, character), Class (CLASS, character). There exists another table RESULT containing columns Roll Number (RNO, integer, primary key), Total marks (TOTAL, integer), Percentage (PERCENTAGE, integer) and Grade (GRADE, character).  
Write MySQL statements for the following.  
i) Display Name, Class, Total marks and Grade of a student with Total Marks more than 560 using both the tables.  
ii) Display Name, Class and Grade of students getting "O" Grade using both the tables.  
iii) Display Roll number and Total marks of students who have scored more than average Total Marks using table RESULT.  
iv) Display Roll Number and Name of students whose Roll Number is divisible by 7 using table ABPCOLLEGE.  
v) Display all the records from the table ABPCOLLEGE of the class "T.Y.B.COM."
- Q4. (B) Answer any one sub-question from (c), (d) in MySQL (7)
- (c) There exist a table called BATAS containing columns Employee Name (ENAME, character), Department Name (DEPT, character), Date of Joining (DOJ, date), Salary (SALARY, numeric) and Age (AGE, integer).  
Write MySQL statements for the following:-  
i) Display Department Name, total salary and average Salary for each Department.  
ii) Display Date of Joining, minimum and maximum of the Salary as per date of joining.  
iii) Display all the rows where the Salary is equal to maximum Salary.  
iv) Display Employee Name, Department Name and Salary where Age is more than 55.



- (d) There exists a table TAX having the columns Permanent Account Number (PAN, integer), Name (NAME, character), City (CITY, character), Taxable Income (INC, integer) and Income Tax (ITAX, integer).  
Write MySQL queries for the following.
- Display all the rows from this table where the first letter in the Name is 'U'.
  - Display all the rows from this table in the descending order of Taxable Income.
  - Display the columns Permanent Account number, Name and Income Tax from this table.
  - Display Permanent Account number, Name and Taxable Income from this table where Income Tax is more than 200000.
  - Display all the rows from this table.
  - Display the total Income Tax collected from this table and label it as TOTAL TAX.
  - Display Name, City and Taxable Income of the Employee whose name is "Kalpesh Joshi".

Q5. (A)

- (a) Answer **any one** sub-question from (a), (b) in MS-EXCEL  
The following data has been entered in a worksheet.

(8)

	A	B	C	D	E
1	F NAME	GENDER	DEPARTMENT	CITY	SALARY
2	NIHAL	M	EXPORT	PUNE	50000
3	GAYATRI	F	ADMIN	MUMBAI	80000
4	RAMYA	F	IT	NASIK	98000
5	SMITH	M	IT	NASIK	70000
6	ALAN	M	EXPORT	PUNE	35000
7	SRUSHTI	F	ADMIN	PUNE	74000
8	POOJA	F	EXPORT	MUMBAI	65000
9	SAIF	M	ADMIN	PUNE	63000
10	PRANAV	M	ADMIN	MUMBAI	78000

Write the steps to create a Pivot table showing the average salary and maximum salary department wise in column G.

- (b) In the following worksheet the cost of machinery is entered in cell B2, number of years is entered in B3 and rate of depreciation is entered in cell B4

(8)

	A	B	C	D	E	F
1				YEARS	DEP	WDV
2	COST	1000000		1		
3	YEARS	6		2		
4	RATE	12%		3		
5				4		
6				5		
7				6		

Write steps to obtain the year wise depreciation DEP and written down value WDV in columns E and F respectively where depreciation is computed using reducing balance method.

Q5. (B)

Answer **any one** sub-question from (c), (d) in MS-EXCEL

(7)

(c) The following data has been entered in a worksheet:

	A	B	C	D	E
1	NAME OF SALESMAN	SALES	COMMISSION	ADDITIONAL COMMISSION	TOTAL COMMISSION
2	Shantanu	58000			
3	Vijay	23800			
4	Bhavana	56000			
5	Karan	72300			
6	Shiv	64200			
7	Poornima	28000			

Write the steps to calculate

i) Commission at the rate of 15%.

ii) Additional Commission at the rate of 20% or Rs.5000 whichever is maximum.

iii) Total Commission = Commission + Additional Commission.

(d) Explain the following built in functions in MS-EXCEL.

1. PV()            2. NPER()            3. PPMT()            4. SUM()

5. MIN()            6. ABS()            7. ROUNDDOWN()

\*\*\*\*\*

9/10/2019

T.Y.B. Com

Semester V Regular

Time: 3 Hours

Marks: 100

- N.B. 1. All questions are compulsory  
2. Figures to the right indicate full marks

1. (A) Select the most appropriate answer from the options given below (Any Ten) (10)

- 1) \_\_\_\_\_ is also called as Cause related Marketing
  - a) The Product concept
  - b) The Societal Marketing concept
  - c) The Marketing concept
  - d) The Selling concept
- 2) \_\_\_\_\_ is the first step in Marketing Research.
  - a) Setting objectives
  - b) Follow up
  - c) Defining the problem
  - d) Creating Research design
- 3) \_\_\_\_\_ is one of the techniques of CRM.
  - a) Market Segmentation
  - b) Market Domination
  - c) Customer Feedback
  - d) Market targeting
- 4) \_\_\_\_\_ refers to the set of marketing tools that the firm uses to pursue its marketing objectives in the target market.
  - a) Market Position
  - b) Marketing Mix
  - c) Marketing Research
  - d) Market Coverage
- 5) \_\_\_\_\_ is the act of creating a distinct place in the minds of the customers.
  - a) Positioning
  - b) Branding
  - c) Pricing
  - d) Labelling
- 6) In \_\_\_\_\_ pricing strategy, a firm offers the same product to customers at different prices.
  - a) Skimming
  - b) Penetration
  - c) Differentiated
  - d) Follow the leader
- 7) \_\_\_\_\_ is the form of Multi-level Marketing.
  - a) Pyramid Marketing
  - b) Network Marketing
  - c) Referral Marketing
  - d) All of these
- 8) Integrated Marketing Communication is a \_\_\_\_\_ activity.
  - a) One time
  - b) Occasional
  - c) Continuous
  - d) Rare
- 9) \_\_\_\_\_ Marketing refers to catering to specific needs of a small segment of consumers.
  - a) Aggressive
  - b) Niche
  - c) Online
  - d) Digital
- 10) \_\_\_\_\_ refers to online commerce transactions between customers.
  - a) B2B
  - b) B2C
  - c) C2C
  - d) None of these

11) \_\_\_\_\_ is not a suitable marketing strategy for Rural Markets.

- |                    |                      |
|--------------------|----------------------|
| a) Syndicated Vans | b) Banners           |
| c) Melas and Fairs | d) Augmented Reality |

12) \_\_\_\_\_ is a strategy by market followers.

- |                  |                        |
|------------------|------------------------|
| a) Flank defense | b) Flank attack        |
| c) Adapter       | d) Pre-emptive defense |

(B) State whether the following statements are true OR false: (Any Ten) (10)

- 1) Test marketing means introducing the product in a small segment of the market.
- 2) Consumer behavior is accurately predictable.
- 3) Selective specialization is also called as Multi-segment market targeting strategy.
- 4) During decline stage, the firm incurs heavy promotional expenditure.
- 5) Strong brand associations lead to high Brand Equity.
- 6) Penetration pricing strategy may be adopted if there is intense competition.
- 7) The terms 'Multi-level Marketing' and 'Multi-channel Marketing' are synonymous.
- 8) Advertising is a non-paid form of sales promotion.
- 9) Data warehousing is one of the components of Sales Management.
- 10) Consumer organizations may provide assistance in legal cases.
- 11) Green Marketing helps firms to build their image.
- 12) Over promotion may lead to brand failures.

2. Answer ANY TWO of the following: (15)

- a) Define Marketing. Explain its functions in detail.
- b) What is Data Mining? Discuss its significance in Marketing.
- c) Explain the term Market Segmentation? What are the bases of Market Segmentation?

3. Answer ANY TWO of the following: (15)

- a) What is Branding? Discuss its components.
- b) What do you mean by Service Positioning? Discuss the challenges in Service Positioning.
- c) Explain the factors affecting the pricing of a product?

4. Answer ANY TWO of the following: (15)

- a) Explain the traditional channels of distribution in Marketing.
- b) Explain the term Promotion Mix. Discuss the elements of Promotion-Mix.
- c) Discuss the process of Personal Selling.

5. Answer ANY TWO of the following: (15)

- a) Explain the general role of consumer organizations in protecting consumers against unethical practices by marketers.
- b) What is Digital Marketing? Explain the trends in Digital Marketing.
- c) Discuss the skill sets required for effective Marketing.

6. Write short notes on ANY FOUR of the following:

(20)

- a) Marketing Information System
  - b) Packaging
  - c) Components of Sales Management
  - d) Competitive strategies for market challengers.
  - e) Brand Equity
  - f) Green Marketing
-

वेळ- ३ तास

गुण-१००

सूचना

१. सर्व प्रश्न अनिवार्य आहेत.
२. उजवीकडील अंक प्रश्नांचे गुण दर्शवितात.

प्र. क्र. १ (अ) योग्य पर्याय निवडून गाळलेल्या जागा भरा. (कोणत्याही दहा)

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१. \_\_\_\_\_ याला कारण संबंधित विपणन असेही म्हणतात.  
 अ) उत्पादन संकल्पना                      ब) सामाजिक विपणन संकल्पना  
 क) विपणन संकल्पना                      ड) विक्री संकल्पना
२. \_\_\_\_\_ ही विपणन संशोधनातील पहिली पायरी आहे.  
 अ) संशोधन उद्दिष्टांची निश्चिती                      ब) पाठ पुरावा  
 क) समस्यांची व्याख्या करणे                      ड) संशोधन आराखडा निर्मिती
३. \_\_\_\_\_, हे ग्राहक संबंध व्यवस्थापनाचे एक तंत्र आहे.  
 अ) बाजारपेठ विभागीकरण                      ब) बाजारपेठ वर्चस्व  
 क) ग्राहक अभिप्राय                      ड) बाजारपेठ लक्ष्य निर्धारण
४. लक्ष्य बाजारपेठेतील आपले विपणन उद्दिष्ट्ये साध्य करण्याकरीता संस्थेद्वारे वापरले जाणारे विपणन साधनसंच म्हणजे \_\_\_\_\_ होय.  
 अ) बाजारपेठ स्थाननिर्मिती                      ब) विपणन मिश्र  
 क) विपणन संशोधन                      ड) बाजारपेठ व्याप्ती
५. लक्ष्य निर्धारित ग्राहकाच्या मनात आपले वेगळे स्थान निर्माण करण्याची कृती म्हणजे \_\_\_\_\_ होय.  
 अ) स्थानापन कार्य (Positioning)                      ब) मुद्रांकन कार्य  
 क) किंमत निर्धारण                      ड) माहिती चिह्नीकरण (Labelling)
६. \_\_\_\_\_ या किंमत रणनिती अंतर्गत; एकच वस्तु वेगवेगळ्या ग्राहकांना वेगवेगळ्या किंमतीस विकली जाते.  
 अ) मलई                      ब) शिरकाव  
 आ) वेगळेपण                      ड) नेत्याचे अनुकरण
७. \_\_\_\_\_ हा बहु-पातळी विपणनाचा प्रकार आहे.  
 अ) मनोरा विपणन                      ब) नेटवर्क विपणन  
 क) संदर्भ विपणन                      ड) यापैकी सर्व
८. एकात्मिक विपणन संज्ञापन (IMC) \_\_\_\_\_ कार्य आहे.  
 अ) एकवेळचे                      ब) प्रासंगिक  
 क) सातत्यपूर्ण                      ड) क्वचौत

९. \_\_\_\_\_ विपणन म्हणजे ग्राहकाच्या लहान गटाच्या ठराविक गरजांची पूर्तता करणे होय.  
 अ) आक्रमक व) लघुत्तम  
 क) ऑनलाईन ड) डिजीटल
१०. \_\_\_\_\_ म्हणजे ग्राहकांमधील ऑनलाईन वाणिज्यिक व्यवहार.  
 अ) B2B ब) B2C  
 क) C2C ड) या पैकी एकही नाही
११. \_\_\_\_\_ ही ग्रामीण बाजारपेठेतील एक सुयोग्य विपणन रणनिती नाही.  
 अ) संयुक्त वाहन व्यवस्था (Syndicated Vans) ब) बॅनर्स  
 क) जत्रा आणि मेळावे ड) ऑगमेंटेड रियालिटी (Augmented Reality)
१२. \_\_\_\_\_ ही बाजारपेठ अनुकरणकर्त्याची रणनिती आहे.  
 अ) कमतरता संरक्षक (Flank defense) ब) कमतरता आक्रमण (Flank attack)  
 क) परिस्थितीशी जुळवणूक घेणारा (Adapter) ड) पूर्व संरक्षणात्मक प्रतिकार

(ब) खालील विधाने चूक की बरोबर ते सांगा. ( कोणतेही दहा)

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१. चाचणी विपणन म्हणजे बाजारपेठेच्या छोट्या हिस्स्यात उत्पादनाचा प्रवेश करणे होय.
२. ग्राहक वर्तनाचा अचूक पूर्व अंदाज करता येतो.
३. निवडक विशेषीकरणास बहुविभाग बाजारपेठ लक्ष्यनिश्चिती रणनिती असेही म्हटले जाते.
४. -हास अवस्थेत व्यवसाय संस्था विक्रय वृद्धीसाठी अधिक खर्च करते.
५. सशक्त मुद्रा सहयोगामुळे मुद्रा लौकिकमुल्य (Brand Equity) वाढण्यास मदत होते.
६. तीव्र स्पर्धेच्या स्थितीत बाजारात शिरकाव किंमत रणनिती स्विकारली जाते.
७. बहु-पातळी विपणन आणि बहु-साखळी विपणन समानार्थी संकल्पना आहेत.
८. जाहिरात हा विक्रय-वृद्धीचा विनामुल्य प्रकार आहे.
९. माहिती साठवणकार्य हे विक्री व्यवस्थापनाचे (CRM) महत्वपूर्ण तंत्र आहे.
१०. ग्राहक संस्था कायदेशीर प्रकरणात आवश्यक ते सहकार्य पुरवितात.
११. हरित विपणन संस्थेला तिची प्रतिमा सुधारण्यास मदत करते.
१२. वृद्धी प्रयत्नांचा अतिरेक हा मुद्देच्या अपयशास जबाबदार ठरू शकतो.

प्र.क्र.२ खालीलपैकी कोणत्याही दोन प्रश्नांची उत्तरे लिहा.

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- अ) विपणनाची व्याख्या सांगून विपणनाची कार्ये विस्तृतपणे स्पष्ट करा.
- ब) माहिती खणन (Data Mining) म्हणजे काय? माहिती खणन विपणनदृष्ट्या कसे महत्वाचे आहे या विषयी चर्चा करा.
- क) बाजारपेठ विभागीकरण ही संज्ञा स्पष्ट करा. बाजारपेठ विभागीकरणाचे आधार कोणते?

प्र.क्र.३ खालीलपैकी कोणत्याही दोन प्रश्नांची उत्तरे लिहा.

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- अ) मुद्रांकन म्हणजे काय? मुद्रांकनाच्या घटकांची चर्चा करा.
- ब) सेवा स्थान निर्मिती (Positioning) म्हणजे काय? सेवा स्थान निर्मितीतील आव्हानांची चर्चा करा.
- क) वस्तु किंमत निश्चितीवर परिणाम करणारे घटक स्पष्ट करा.

प्र.क्र.४ खालीलपैकी कोणत्याही दोन प्रश्नांची उत्तरे लिहा.

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- अ) विपणनातील पारंपारिक वितरण साखळ्या स्पष्ट करा.
- ब) वृद्धी-मिश्र ही संकल्पना स्पष्ट करा. वृद्धी मिश्राच्या घटकांची चर्चा करा.
- क) वैयक्तिक विक्रीच्या प्रक्रियेची चर्चा करा.

प्र.क्र.५ खालीलपैकी कोणत्याही दोन प्रश्नांची उत्तरे लिहा.

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- अ) विपणनकर्त्यांच्या अनैतिक व्यवहाराविरुद्ध ग्राहकांचे संरक्षण व्हावे या दृष्टीने ग्राहक संघटनांची भूमिका विशद करा.
- ब) डिजिटल विपणन म्हणजे काय? डिजिटल विपणनातील कल स्पष्ट करा.
- क) प्रभावशाली विपणनाकरीता आवश्यक असणा-या कौशल्यांची चर्चा करा.

प्र.क्र.६ थोडक्यात टिपा लिहा. (कोणत्याही चार)

२०

- अ) विपणन माहिती प्रणाली (MIS)
- ब) संवेष्टन कार्य
- क) विक्री व्यवस्थापनाचे घटक
- ड) बाजारपेठ आव्हानकर्त्यांसाठी स्पर्धात्मक रणनिती
- इ) मुद्रा लौकिकमुल्य (Brand Equity)
- फ) हरित विपणन



10/10/2019

T.Y.B.Com

Semester V Regular

[Time: 3 hours]

[Marks: 100]

Please check whether you have got the right question paper.

N.B:

1. All questions are compulsory.
2. Figures to the right indicate full marks allotted to the question.
3. Working notes should form part of your answer.
4. Use of simple calculator is allowed.

Q.1 A) Fill in the blanks with appropriate answer from the bracket and rewrite the statement. (10)  
(Any 10)

1. \_\_\_\_\_ is liable to pay income tax on his income received in India. (Resident / Non-resident / Both Resident and Non-resident)
2. As per Section 24, Standard deduction allowable on Let out house property is \_\_\_\_\_. (Rs. 30,000 / Actual amount spent on repairs / 30 percent of NAV)
3. Commuted pension received by a Government employee is \_\_\_\_\_. (Taxable / Exempt from tax / 1/3 exempt from tax)
4. Gas, electricity or water supply provided free of cost to an employee is \_\_\_\_\_. (exempt from tax / perquisite taxable in case of 'specified' employees / perquisite taxable in case of all employees)
5. Municipal tax is deducted from \_\_\_\_\_ of the house property. (Net Annual Value / Gross Annual Value / Municipal Valuation)
6. Sale of residential House Property is taxable under the head \_\_\_\_\_. (income from House Property / Capital gain / Profit from business or profession)
7. Gift received from father is \_\_\_\_\_. (Taxable as business income / Non taxable / Taxable as other income)
8. Gratuity received by Government employees is \_\_\_\_\_. (exempt from tax / taxed as capital gain / taxed as profit and gains of business)
9. Indian citizen leaving India for Employment is considered as resident in India in any previous year if he stays in India for minimum \_\_\_\_\_ days. (60 / 182 / 365)
10. Salary received by a partner from his firm is regarded as \_\_\_\_\_. (Profit and gains of business and profession / Income from salaries / Income from other sources)
11. If a residential house property is held for more than \_\_\_\_\_ it is considered as a long term capital asset. (12 months / 24 months / 36 months)
12. Deduction u/s 80 C is allowed to the maximum of \_\_\_\_\_. (Rs. 50,000 / Rs. 1,50,000 / Rs. 1,00,000)

B. State whether the following statements are True or False. (Any 10) (10)

1. Income received from smuggling activity is income as per Income Tax Act.
2. Avon Private Limited is a Partnership firm under the Income Tax Act.
3. Examination fees received by a professor of university of which he is an employee is taxable as Salary.
4. Entertainment Allowance received by Government employee is fully taxable.
5. Municipal taxes paid by tenant is allowed as deduction from income from House Property of the owner.

6. Deduction allowed under section 80 D for medical insurance premium paid by the assessee for self, spouse and dependent children, none of whom is senior citizens is Rs. 25,000.
7. Depreciation is allowed as deduction only when it is claimed as per Income Tax Act.
8. Remuneration received by Member of Parliament is taxed as Income under the head income from salary.
9. Past profit which was earned outside India by a non-resident but brought in India in current year is taxable in India in current year.
10. Agricultural income derived from cultivation of land in India is exempt from tax.
11. Gift received from a friend on Friendship Day of Rs. 49,000 during the year is exempt from tax.
12. Brokerage paid on sale of capital asset will reduce the amount of capital gain.

Q.2

Mr. Ram Patil, who has physical disability to the extent of 50%, works with M/s Excel Engineering, Mumbai. He provides the following particulars of his income for the previous year ended on 31<sup>st</sup> March, 2019. (20)

- 1) Basic Salary Rs. 48,000 per month
- 2) Dearness Allowance Rs. 20,000 per month
- 3) House Rent Allowance Rs. 15,000 per month [Exempt (under section 10) Rs. 9,000 per month]
- 4) Travelling Allowance for business tour Rs. 40,000 (Amount actually spent on travelling Rs. 26,000)
- 5) He was provided with the accommodation by his employer, the perquisite value of which was Rs. 48,000.
- 6) Bonus declared and paid by employer during the year was Rs. 18,000
- 7) Profession Tax paid Rs. 2,500
- 8) Employee's contribution to Provident Fund paid Rs. 52,000
- 9) Leave Encashment Rs. 27,000
- 10) Medical Allowance Rs. 45,000 per year

He is also the owner of two houses, he provides following information about the same:

- i) **Let Out property :**  
Fair Rent Rs. 24,000 per month, Municipal Valuation Rs. 26,000 per month, Actual Rent Rs. 28,000 per month, Municipal Taxes Rs. 30,000 (paid and borne by the tenant), Interest on housing loan Rs. 25,000
- ii) **Self-occupied property :**  
Fair rent Rs. 29,000 per month, Municipal Valuation Rs. 32,000 per month, Municipal Taxes paid Rs. 25,000, Interest on Housing Loan Rs. 32,000 loan taken on 1.04.2010

Following further details are provided for the year:

- a) Life Insurance Premium Rs. 25,000
- b) Deposit to Public Provident Fund Rs. 12,000

Compute his taxable income for the Assessment Year 2019-20.

OR

Q.2 A) MR. Mangesh Rajawade is employed with M/s Sahyadri Traders. He gives you the following information for the previous year 2018-19. (10)

1. Basic salary Rs. 6,00,000 per annum
2. Bonus received Rs. 1,00,000
3. Children Education Allowance Rs. 5,000 per annum (exempt Rs. 1,200 per annum)
4. Dearness Allowance Rs. 1,50,000 per annum
5. Entertainment Allowance Rs. 50,000 per annum
6. House Rent Allowance Rs. 70,000 per annum (Exempt Rs. 28,000)
7. Uniform Allowance Rs. 16,000 per annum
8. Profession Tax Rs. 2,500 per annum paid
9. Medical insurance paid in cash Rs. 5,000 and paid by cheque Rs. 15,000
10. Purchase of national Saving Certificate VIII issue Rs. 15,000

Compute his taxable income for the Assessment Year 2019-20.

Q.2 B) Mr. Jones owns the following houses that are used for residential purposes. The details of his houses are given below. Compute his income from house property for the assessment year 2019-20. (10)

Particulars	I (Self Occupied)	II (Let - out)	III (Let - out)
Standard Rent (p. a.)	1,80,000	2,40,000	2,88,000
Fair Rent	20,000 p.m.	16,000 p.m.	26,000 p.m.
Actual Rent	-	2,16,000 p.a.	23,000 p.m.
Municipal valuation (p.a.)	1,68,000	2,15,000	2,50,000
Municipal taxes paid	8,400	5% of Gross Annual Value	5% of Gross Annual Value
Interest on loan Borrowed	2,20,000 Loan taken on 1.04.2010	1,00,000 Loan taken on 1.04.2010	1,66,000 Loan taken on 1.04.2010

**Additional information:-**

- 1) The municipal taxes paid on House No. 2 are entirely paid by tenant.

Q.3 A) Siddharth has earned the following income during the previous year ended 31<sup>st</sup> March 2019. (10)

Particulars	Amount
1. Income accrued in France and received in India	1,00,000
2. Income from business in U. S. A. controlled from India	32,000
3. Profit of a hotel business at South Africa also controlled from South Africa	30,000
4. Past non-taxable income brought to India	38,000
5. Rent received from a house in Mumbai	25,000
6. Income from proprietary business in Mumbai	30,000

Compute his total income for the assessment year 2019-20 assuming, as follows...

- He is a Resident and Ordinarily Resident.
- He is Resident but not Ordinarily Resident.
- He is non-Resident Indian.

Q.3 B) Mr. Suresh purchased a house property of Rs. 2,50,000 on 2<sup>nd</sup> April, 2001. He made the following additions / alterations to the house property. (10)

Cost of construction of 1<sup>st</sup> floor in financial year 2003-04 Rs. 1,30,000.

Cost of construction of 2<sup>nd</sup> floor in financial year 2010-11 Rs. 1,40,000.

He sold above property on 20<sup>th</sup> October, 2018 for Rs. 25,00,000. He invested Rs. 1,00,000 in Rural Electrification Corporation Limited (RECL) bonds on 30<sup>th</sup> October, 2018.

The Cost Inflation Index (CII) for financial year are as follows:-

Financial year	CII
2001-02	100
2003-04	109
2010-11	167
2018-19	280

Compute the capital gain of Mr. Suresh for the Assessment Year 2019-20.

OR

Q.3 C) Miss Sawant who is an Indian citizen went for employment for the first time to London on 1<sup>st</sup> April 2013 and came on a visit to India on 1<sup>st</sup> June 2018. She left for London on 30<sup>th</sup> December, 2018. Determine her residential status for the Assessment Year 2019-20. (10)

Q.3 D) Miss Ruchita furnishes the following particulars for the previous year ending 31-03-2019 and requests you to compute the taxable capital gain for assessment year 2019-20. (10)

- She had a Residential house purchased on 01-04-2001 for Rs. 5,00,000.
- In the year 2012-13 further construction and improvement cost was incurred Rs. 60,000
- On 10-05-2018 the house was sold for Rs. 50,00,000. Expenditure in connection with the transfer Rs. 5,000
- On 13-12-2018 she purchased new residential house for Rs. 25,00,000.
- She deposited Rs. 25,000 in eligible bonds issued by Rural Electrification Corporation Limited (RCEL) on 20-09-2018.
- Cost inflation index (CII) for financial year are as under:

Financial year	CII
2001-02	100
2012-13	200
2018-19	280

Q.4 Mrs. Manisha is the proprietor of XYZ & Co. Following is the Profit and loss account for the year ended 31<sup>st</sup> March 2019: (20)

Particulars	Rs.	Particulars	Rs.
To Salaries	2,15,000	By Gross Profit	12,75,300
To Conveyance	23,050	By Income Tax Refund	35,700
To General expenses	22,900	By Agricultural Income from cultivation of land in India	45,000
To Interest paid	50,000	By Rent from House Property (LOP)	1,80,000
To GST (Goods and Service Tax)	69,000	By Interest on Saving Bank Account	13,000
To Municipal Taxes on House Property	18,000	By Share of Profit from Partnership firm	65,000
To Advertisement expenses	25,000		
To Staff Welfare	18,050		
To Depreciation	28,000		
To Stationary expenses	20,000		
To Net profit	11,25,000		
Total	16,14,000		16,14,000

Additional information:

- General expenses includes Rs. 15,000 Paid as contribution to LIC Pension Fund.
- Interest paid includes Rs. 28,400 interest on Housing Loan paid to Nationalized Bank.
- GST includes Rs. 10,000 paid towards penalty for delay in filling of returns.
- Income Tax refund includes interest on income tax refund Rs.5,700.

Compute the Net Taxable Income of Mrs. Manisha for the Assessment Year 2019-20.

OR

- Q.4 Mr. Mahesh is the proprietor of LMN & Co. Following is the Profit and loss account for the year (20) ended 31<sup>st</sup> March 2019:

Particulars	Rs.	Particulars	Rs.
To Salaries to staff	3,95,000	By Gross Profit	10,00,500
To Rent	87,000	By Interest on PPF	25,000
To Printing expenses	22,900	By Salary from Patel & Co.	6,72,000
To General expenses	65,000	By Old bad debt recovered	17,500
To Interest paid	69,000	By Gift from father	25,000
To Advertisement expenses	18,000		
To Conveyance	32,100		
To Office Expenses	25,000		
To Motor car expenses	10,500		
To Life Insurance Premium	18,000		
To Depreciation	32,500		
To Net profit	9,65,000		
Total	17,40,000		17,40,000

**Additional information:**

- Motor car expenses includes personal motor car expenses to the extent of 25%.
- Depreciation as per Income Tax Rules is Rs. 28,700.
- Old bad debts recovered in respect of which deduction is not allowed in the past.
- Interest paid includes Interest of Rs. 22,000 on loan for higher education of his Son.
- Mr. Mahesh is also in service with M/s. Patel & Co. and the details regarding salary received are as under:
  - Basic salary Rs. 20,000 per month
  - Dearness Allowance Rs.25,000 per month
  - House Rent allowance received Rs.5000 per month (exempt to the extent Rs. 2000 per month).
  - Bonus Rs.48,000
  - Entertainment Allowance Rs. 2,000 per month.
  - Professional Tax paid Rs.2,500.

Compute the Net Taxable income of Mr. Mahesh for the Assessment Year 2019-20.

- Q.5 A) Discuss the provision of Income Tax Act, 1961 regarding Residential status of an Individual. (10)  
B) Define and explain 'Person' and 'Previous year' as per Income Tax Act, 1961. (10)

OR

- Q.5 Write short notes (Any four) (20)
1. Gross Annual Value
  2. Allowable depreciation from profit and gains business and profession.
  3. Deductions U/S 80 C.
  4. Perquisites under Income from salaries.
  5. Deemed to be let out property.
  6. Income from other sources.

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11/10/2019

T.Y.B.Com

Sem V

Regulation

[Time: 3 Hours]

[Marks: 100]

Please check whether you have got the right question paper.

- N.B:
1. All questions are compulsory.
  2. Figures to the right state the marks allotted to the questions.

1. A) Select the most appropriate answer from the options given below : (Any Ten) : 10
1. Export marketing usually involves \_\_\_\_\_
    - Extensive documentation
    - Minimal competition
    - No risk
    - Dominance of small enterprises
  2. The risk of loss of goods while in transit due to theft or sea pirate attack is a \_\_\_\_\_ risk.
    - Legal
    - Cargo
    - Commercial
    - political
  3. India is one of the largest exporters of \_\_\_\_\_.
    - Aircrafts and aircraft engines
    - Fruits and vegetables
    - Olive oil based products
    - Gems and Jewellery
  4. \_\_\_\_\_ duty is based on both, the value of the goods as well as its physical qualities such as weight, volume or number.
    - Compound
    - Specific
    - Protective
    - Revenue
  5. NAFTA is a trade agreement among \_\_\_\_\_ countries.
    - North America, Finland and Thailand
    - Singapore, Malaysia and Cambodia
    - Canada, USA and Mexico
    - India, China and Russia
  6. \_\_\_\_\_ involves systematic gathering and evaluating information in foreign markets for identifying marketing opportunities and challenges.
    - Overseas market research
    - PLC
    - Consular formalities
    - Custom formalities
  7. MEIS and SEIS are \_\_\_\_\_.
    - Government bodies
    - Schemes introduced in FTP 2015-20
    - Rules for exporters and importers
    - Export promotion organisations
  8. All wild animals and exotic birds are included in \_\_\_\_\_ items.
    - Export with high duty
    - Free export and import
    - Export with limited duty
    - Prohibited
  9. AEZs are aimed at developing exports of \_\_\_\_\_.
    - Aerospace industries
    - Arts and handicrafts
    - Agricultural commodities
    - Automotive industries
  10. \_\_\_\_\_ scheme provides benefits with regards to procuring raw materials.
    - IRMAC
    - ASIDE
    - MAI
    - MDA
  11. \_\_\_\_\_ is a body of Government of India, concerned with organising trade fairs and exhibitions in India and abroad.
    - FICCI
    - ITPO
    - IIP
    - IIFT
  12. Under \_\_\_\_\_ scheme exporters can claim for the refund of customs duty paid on imports of raw materials, components and packing material.
    - DBK
    - CGST refund
    - VAT refund
    - EPCG



- B) State whether the following statements are True or False : (Any ten) 10
- 1) Export marketing involves custom formalities.
  - 2) Exporter marketers may face risk of cultural differences and communication barriers while exporting.
  - 3) India is one of the leading exporters of IT and software services in the world.
  - 4) Ad Valorem and Countervailing are type of tariff barriers.
  - 5) India is one of the founder members of WTO.
  - 6) Consumer choices and degree of competition are important determinants of foreign market selection.
  - 7) Five star export houses need to have minimum export performances of US\$ 2000 million.
  - 8) In Deemed exports, payments can be made in foreign as well as Indian currency.
  - 9) In Maharashtra, 'Integrated Industrial Area' is introduced as an Exit Scheme for failed SEZs.
  - 10) Exporters can import second hand capital goods under MAI scheme at zero percent duty.
  - 11) IIP is basically an academic institute with a status of deemed university.
  - 12) EPCG scheme is concerned with providing IGST refund to exporters.
2. Answer **any two** of the following : 15
- a) What is Export Marketing? Explain the basic features of export marketing.
  - b) Explain the various problems faced by India's export sector.
  - c) Discuss India's services exports since 2015.
3. Answer **any two** of the following : 15
- a) Distinguish between tariff-barriers and non-tariff barriers.
  - b) Discuss the negative impact of regional economic groupings on export marketing.
  - c) Explain the steps involved in market selection process.
4. Answer **any two** of the following : 15
- a) Explain in brief the highlights of India's Foreign Trade Policy 2015-20.
  - b) Briefly explain the negative list of exports.
  - c) Discuss the benefits extended to STPs with regards to export marketing.
5. Answer **any two** of the following : 15
- a) Discuss in brief the ASIDE scheme extended to the Indian exporters.
  - b) Briefly discuss the assistance provided by Commodity Boards to Indian exporters.
  - c) Explain in brief the Export Advance Authorisation Scheme.
6. Write short notes on **any four** of the following :- 20
- a) Factors influencing export marketing
  - b) Non-tariff barriers
  - c) Towns of Excellence
  - d) Duty Drawback Scheme
  - e) Importance of export marketing to a firm
  - f) DGFT

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[वेळ: ३ तास]

[गुण: १००]

Please check whether you have got the right question paper.

- सूचना: १. सर्व प्रश्न सोडविणे अनिवार्य.  
२. उजवीकडील अंक प्रश्नाचे पूर्ण गुण दर्शवितात.  
३. मूळ इंग्रजी प्रश्नपत्रिका प्रमाणे मानावी.

१. अ) खालील विधानांमधील सुयोग्य पर्याय निवडा: (कोणतीही १०)

१०

१. निर्यात विपणनात सर्वसाधारणतः ..... अंतर्भूत असते.

- व्यापक/ विस्तृत प्रमाणात दस्तऐवजीकरण
- किमान स्पर्धा
- विना धोका
- लहान उपक्रमांचे वर्चस्व

२. वस्तूंची वाहतूक करताना चोरी अथवा समुद्री चाचेगिरी ह्या कारणांमुळे वस्तूंचे जे नुकसान होते ते ..... धोक्यात अंतर्भूत असते.

- कायदेशीर
- मालवाहू
- व्यावसायिक
- राजकीय

३. भारत हा ..... ह्या बाबतीत, सर्वात मोठ्या निर्यातदारांपैकी एक देश आहे.

- विमाने आणि विमान इंजने
- फळे आणि भाजीपाला
- ऑलिव्ह तेल आधारित उत्पादने
- रत्ने आणि दागिने

३. वस्तूंचे मूल्य तसेच त्यांचे भौतिक गुणधर्म, जसे की, वस्तूंचे वजन, घनता वा संख्या इ. बाबींचा ..... जकातीमध्ये समावेश असतो.

- संयुक्त
- विशिष्ट
- संरक्षणात्मक
- महसूल

५. नाफ्टा (NAFTA) ह्या व्यापारी गटात ..... देशांचा समावेश आहे.

- उत्तर अमेरिका, फिनलँड आणि थायलँड
- सिंगापूर मलेशिया आणि कंबोडिया
- कॅनडा, संयुक्त संस्थाने आणि मेक्सिको
- भारत, चीन आणि रशिया

६. .... मध्ये पद्धतशीरपणे, विदेशी बाजारपेठांबाबतची माहिती गोळा करून, तसेच माहितीचे मूल्यमापन, विपणनातील संधी आणि आव्हाने ह्या बाबी अंतर्भूत असतात.

- विदेशी विपणी संशोधनामध्ये
- वस्तू जीवन चक्रामध्ये
- वकिलाती औपचारिकता
- सीमाशुल्क औपचारिकता

७. MEIS and SEIS ह्या ..... आहेत.

- सरकारी संस्था
- विदेशी व्यापार धोरण २०१५-२० अंतर्गत योजना
- निर्यातदार व आयातदारसाठीचे नियम
- निर्यात वृद्धी संस्था

८. सर्व जंगली र्वापदे आणि विदेशी पक्षी ह्यांचा ..... समावेश होतो.

- अधिक्य जकातीची निर्यातीमध्ये
- मुक्त आयात निर्यातीमध्ये
- मर्यादित स्वरूपातील निर्यात जकातीमध्ये
- प्रतिबंधित

९. कृषी निर्यात क्षेत्रांची स्थापना ..... वस्तूंच्या निर्यात वृद्धिसाठी केली आहे.

- अवकाश उद्योगाच्या
- कला आणि हस्तकलेच्या
- शेतीविषयक वस्तूंच्या
- वाहन उद्योगाच्या

१०. कच्चा माल प्राप्त होण्यासंबंधीचे फायदे ..... योजनेद्वारे देऊ केले जातात.

- IRMAC
- ASIDE
- MAI
- MDA

११. .... भारत सरकारची संस्था, भारतात व भारताबाहेर व्यापारी जत्रा आणि प्रदर्शनांचे आयोजन करण्यासाठी संबंधित आहे.

- FICCI
- ITPO
- IIP
- IIFT

१२. आयातीच्या कच्चा माल, सुटेभाग व बांधणी सामुग्रीच्या सीमाशुल्क कराचा परतावा निर्यातदार ..... योजनेद्वारे घेऊ शकतो.

- DBK
- CGST refund
- VAT refund
- EPCG

ब) खालील विधाने सत्य अथवा असत्य आहेत ते लिहा (कोणतीही १०)

१०

१. सीमाशुल्कासंबंधीची औपचारिकता निर्यात विपणनात अंतर्भूत असते.

२. सांस्कृतिक भिन्नता व संज्ञापनातील अडथळांचा अडसर निर्यातदारांस उद्भवू शकतो.

३. भारत हा, माहिती तंत्रज्ञान आणि संगणकप्रणाली सेवांमध्ये, जगात सर्वात अग्रेसर आहे.

४. मूल्यावर्धित जकात व प्रतिशुल्क जकात हे जकाती अडथळांचे प्रकार आहेत.

५. भारत हा जागतिक व्यापार संघटनेचा संस्थापक सदस्य आहे.

६. ग्राहकांच्या निवडी आणि स्पर्धेची तीव्रता हे विदेशी विपणी निवडीमधील महत्त्वाचे घटक आहेत

७. पंचतारांकित निर्यात गृहांसाठी कमीतकमी निर्यात कामगिरी २००० दशलक्ष अमेरिकन डॉलर्स असणे आवश्यक आहे.

८. अभिमत निर्यातीमध्ये, मालाचे पैसे परकीय चलनात वा भारतीय चलनात देणे शक्य असते.

९. महाराष्ट्रात, विशेष आर्थिक क्षेत्र योजनेच्या अपयशातून बाहेर पडण्यासाठी एकात्मिक औद्योगिक क्षेत्र संकल्पना राबविली जात आहे.

१०. निर्यातदार MAI योजने अंतर्गत शून्य टक्के जकातीचा फायदा घेऊन वापरलेल्या भांडवलीवस्तू आयात करू शकतो.

११. भारतीय वेष्टन संस्था ही मूलतः, अभिमत विद्यापीठ दर्जा प्राप्त शैक्षणिक संस्था आहे.

१२. निर्यात वृद्धी भांडवली वस्तू योजना ही भारतीय वस्तू व सेवा कराचा परतावा देण्याशी संबंधित आहे.

२. खालीलपैकी कोणतेही दोन प्रश्न सोडवा :-

१५

- अ) निर्यात विपणन म्हणजे काय? निर्यात विपणनाची पायाभूत वैशिष्ट्ये विशद करा.  
 ब) भारताच्या निर्यात क्षेत्राला भेडसावणारे विविध प्रश्न कोणते आहेत ते स्पष्ट करा.  
 क) सन २०१५ पासूनच्या भारताचा सेवा निर्यातीच्या संदर्भात चर्चा करा.

३. खालीलपैकी कोणतेही दोन प्रश्न सोडवा :-

१५

- अ) जकाती अडथळे आणि बिगर जकाती अडथळे - फरक स्पष्ट करा  
 ब) निर्यात विपणनावर क्षेत्रीय आर्थिक गटांमुळे होणाऱ्या नकारात्मक परिणामांची चर्चा करा.  
 क) विपणी निवड प्रक्रियेत अंतर्भूत असणाऱ्या पायऱ्या विशद करा.

४. खालीलपैकी कोणतेही दोन प्रश्न सोडवा :-

१५

- अ) भारताच्या विदेशी व्यापार धोरण २०१५-२० वैशिष्ट्ये थोडक्यात विशद करा.  
 ब) निर्यातीमधील नकारात्मक यादी थोडक्यात विशद करा.  
 क) निर्यात विपणनाच्या दृष्टिकोनातून संगणक प्रणाली तंत्रज्ञान उद्योग समुहांना (STPs) मिळणाऱ्या फायद्यांची चर्चा करा.

५. खालीलपैकी कोणतेही दोन प्रश्न सोडवा :-

१५

- अ) भारतीय निर्यातदारांसाठी असलेल्या ए.एस.आय.डी.ई. (ASIDE) योजनेची थोडक्यात चर्चा करा.  
 ब) भारतीय निर्यातदारांना, वस्तू मंडळांतर्फे पुरविल्या जाणाऱ्या मदतीसंबंधीची थोडक्यात चर्चा करा.  
 क) निर्यात अग्रिम अधिकृतता (Export Advance Authorization Scheme) योजना थोडक्यात विशद करा.

६. खालीलपैकी कोणत्याही चार टिपा लिहा

२०

- अ) निर्यात विपणनावर प्रभाव टाकणारे घटक  
 ब) बिगर जकाती अडथळे  
 क) निर्यातयोग्य उत्कृष्ट शहरे  
 ड) कर परतावा योजना  
 इ) व्यवसाय संस्थेसाठी निर्यात विपणनाचे महत्त्व  
 फ) भारतीय सर्वसाधारण विदेश संचलनालय

\*\*\*\*\*

18/10/2019

F.Y.B.Com

Sem V

Regular

Time:3hours

Marks:100

- NB: 1. ALL QUESTIONS ARE COMPULSORY  
2. FIGURES ON RIGHT SIDE INDICATE FULL MARKS.

Q1 A. Rewrite the following statements with appropriate option (Any10)

10

1. Marketing \_\_\_\_\_ Support System is an important component of MIS.  
(Decision/ Division/ Data/ Description)
2. Marketing Research is a \_\_\_\_\_ process.  
(Short/ Lengthy/ Brief/ Fast)
3. Marketing research is a function that helps in identifying \_\_\_\_\_.  
(problems/ opportunities/ problems and opportunities/ data and solutions.)
4. \_\_\_\_\_ Research investigates the cause and effect relationship.  
(Exploratory/ Descriptive/ Knowledge/ Experimental)
5. Pre-testing of questionnaire is being carried out \_\_\_\_\_ the survey.  
(Before / Latter / in-between / Any time)
6. \_\_\_\_\_ is a scientific method of sampling.  
(Non-probability/ Probability/ Semi-probability/ Trans-probability)
7. Observation Method studies the \_\_\_\_\_ behaviour of consumers.  
(past/ future/ present/ past & present)
8. A permanent sample of respondents selected for repeat interviews is called as \_\_\_\_\_.  
(Member / Group/ Team / Panel)
9. \_\_\_\_\_ data is the source of secondary data.  
(Survey / published / observation / experiment)
10. \_\_\_\_\_ is the first step in data processing.  
(Classification/ Editing/ tabulation/ Coding)
11. Hand tabulation is used to tabulate data collected from \_\_\_\_\_ respondents. (large/ local /few / global)
12. Coding can be done by assigning \_\_\_\_\_.  
(Symbols/ Letters/ Signs/ All of these)

B State whether the following are true or false (Any10)

10

1. MIS is the component of Marketing Research.
2. Marketing Research is useful to both producers and consumers.
3. MIS and Data Mining are synonymous terms.
4. Exploratory research is generally based on secondary data.
5. The data, which readily available is called as Primary Data.
6. Closed ended questions provide answers in standardised way.
7. The rate of response in mail questionnaire is very high.
8. Qualitative research is used to study consumer behaviour.
9. The data collected from desk research is mostly primary data.
10. Hand tabulation is more economical than machine tabulation for small survey.
11. Oral reports are considered as legal evidence.
12. SPSS helps in technical analysis of research data.

Q2. Answer any two of the following:

15

- a) Define Marketing Information System. Explain the components of MIS.
- b) What are the major functions of marketing Research?
- c) Define data mining. Explain the advantages of data mining.

- Q3 Answer any two of the following:** **15**
- a) Define Research design. Explain the steps in construction of a research design.
  - b) What are the types of questions that can be used in a questionnaire?
  - c) What are the essentials of a good sample that need to be kept in mind for collecting appropriate data in research?

- Q4 Answer any two of the following:** **15**
- a) Explain the merits and demerits of personal interview.
  - b) Explain concept of garbage analysis as a type of observation method in data collection.
  - c) Write a descriptive note on quantitative research technique.

- Q5 Answer any two of the following:** **15**
- a) Define classification of data. Explain the principles to be followed in classification of data.
  - b) What are the steps involved in interpretation of data?
  - c) Discuss the contents of a good research report.

- Q6 Answer briefly any four of the following:** **20**
- a) SPSS
  - b) Technical report
  - c) Benefits of marketing research
  - d) Types of Editing
  - e) Hypothesis
  - f) E-mail interview

\*\*\*\*\*

वेळ- ३ तास

गुण: १००

सूचना १. सर्व प्रश्न सोडविणे अनिवार्य

२. उजवीकडील अंक प्रश्नांचे गुण दर्शवितात

प्र. क्र. १ योग्य पर्याय निवडून गाळलेल्या जागा भरा. (कोणत्याही दहा)

१०

१. विपणन \_\_\_\_\_ सहाय्यक प्रणाली हा MIS चा एक महत्वपूर्ण घटक आहे.  
(निर्णय / विभाग / माहिती / विवरण)
२. विपणन संशोधन ही \_\_\_\_\_ प्रक्रिया आहे.  
(अल्प कालीन/ दिर्घ/ संक्षिप्त/ जलद FAST)
३. विपणन संशोधन \_\_\_\_\_ चा शोध घेण्यास मदत करते.  
(समस्या / संधी / समस्या व संधी / माहिती व उपाय)
४. \_\_\_\_\_ संशोधन कारण व परिणाम यांचा सहसंबंध तपासते.  
(शोधात्मक / विवरणात्मक / ज्ञान / प्रायोगिक)
५. प्रश्नावलीची पुर्व चाचणी सर्वेक्षणाच्या \_\_\_\_\_ घेतली जाते.  
( अगोदर / नंतर / मध्ये / कधीही )
६. \_\_\_\_\_ ही नमुना निवडीची शास्त्रीय पद्धत आहे.  
( असंभाव्य / संभाव्य / सम-संभाव्य / बहु संभाव्य)
७. निरीक्षण पद्धतीत ग्राहकाच्या \_\_\_\_\_ कालीन वर्तनाचा अभ्यास केला जातो.  
(भूत / भविष्य / वर्तमान / भूत व भविष्य )
८. वारंवार मुलाखत हेतूने प्रतिसाद दात्यांचा कायम स्वरूपी निवडलेल्या नमुन्यास \_\_\_\_\_ असे म्हणतात.  
(सदस्य / गट / संघ / पॅनल)
९. \_\_\_\_\_ माहिती हा दुय्यम माहितीचा स्त्रोत आहे.  
(सर्वेक्षण / प्रकाशित / निरीक्षण / प्रयोग )
१०. \_\_\_\_\_ ही माहिती प्रक्रियेतील पहिली पायरी आहे.  
(वर्गीकरण / संस्करण / सारणीकरण / सांकेतिकीकरण )
११. प्रतीसाद दाते \_\_\_\_\_ असल्यास, माहितीच्या सारणीकरणाकरीता हस्त सारणीकरण ही पद्धत वापरली जाते.  
(भरपूर / स्थानिक / कमी / जागतिक)
१२. \_\_\_\_\_ चा अवलंब करून सांकेतिकीकरण केले जाते.  
(प्रतिक चिन्हे / अक्षरे / खुणा / या पैकी सर्व )

प्र.क्र.१ (ब) खालील विधाने चुक की बरोबर ते सांगा. (कोणतेही दहा)

१०

१. विपणन माहिती प्रणाली (MIS) हा विपणन संशोधनाचा एक घटक आहे.
२. विपणन संशोधन, उत्पादक आणि ग्राहक या दोघांनाही उपयुक्त असते.
३. विपणन माहिती प्रणाली (MIS) व माहिती खणन (Data Mining) या समानार्थी संज्ञा आहेत.
४. शोधात्मक संशोधन हे साधारणता दुय्यम माहितीवर आधारीत असते.
५. तयार स्वरूपात उपलब्ध असलेल्या माहितीला प्राथमिक माहिती असे म्हणतात.
६. बंदिस्त प्रश्न प्रमाणित स्वरूपातील उत्तरे पुरवितात.
७. टपालाद्वारे पाठविलेल्या प्रश्नावलीस अनुच्य प्रतिसाद मिळतो.
८. ग्राहक वर्तनाचा अभ्यास करण्यासाठी गुणात्मक संशोधन पद्धतीचा अवलंब केला जातो.

९. मेज संशोधनाद्वारे मुख्यता प्राथमिक माहिती गोळा केली जाते.
१०. यांत्रिकी सारणीकरण पेक्षा हस्तसारणीकरण अधिक किफायतशीर असते.
११. तोंडी अहवाल कायदेशीर पुरावा म्हणून मान्य असतो.
१२. संशोधन माहितीच्या तांत्रिक विश्लेषणासाठी SPSS उपयुक्त ठरते.

प्र. क्र. ०२ खालील पैकी कोणत्याही दोन प्रश्नांची उत्तरे लिहा

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- अ) विपणन संशोधनाची मुख्य कार्ये कोणती ते सांगा.
- ब) विपणन माहिती प्रणाली (MIS) ची व्याख्या सांगा. विपणन माहिती प्रणाली (MIS) चे घटक स्पष्ट करा.
- क) माहिती खणन ची व्याख्या सांगा. माहिती खणन चे फायदे विशद करा.

प्र. क्र. ०३ खालील पैकी कोणत्याही दोन प्रश्नांची उत्तरे लिहा

१५

- अ) संशोधन कृती आराखड्या ची व्याख्या करा. संशोधन कृती आराखडा निर्मिती प्रक्रियेच्या पाय-या विशद करा.
- ब) प्रश्नावलीतील प्रश्नांचे प्रकार स्पष्ट करा.
- क) संशोधनाकरीता अचुक माहिती मिळविताना, चांगली नमुना निवड होण्यासाठी काय करणे गरजेचे आहे?

प्र. क्र. ०४ खालील पैकी कोणत्याही दोन प्रश्नांची उत्तरे लिहा

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- अ) वैयक्तिक मुलाखतीचे गुण दोष सांगा.
- ब) माहिती गोळा करण्याची एक पद्धत या दृष्टीने कचरा पृथक्करण ही संकल्पना स्पष्ट करा.
- क) संख्यात्मक संशोधन तंत्र या विषयी सविस्तर टीप लिहा.

प्र. क्र. ०४ खालील पैकी कोणत्याही दोन प्रश्नांची उत्तरे लिहा

१५

- अ) वर्गीकरणाची व्याख्या सांगून; वर्गीकरणाची तत्वे विशद करा.
- ब) माहिती अन्वयार्थ (interpretation) प्रक्रियेचे टप्पे कोणते ते सांगा.
- क) चांगल्या संशोधन अहवालातील मुद्द्यांची चर्चा करा. .

प्र. क्र. ६ थोडक्यात टिपा लिहा. (कोणत्याही चार)

२०

- अ) SPSS
- ब) तांत्रिक अहवाल
- क) विपणन संशोधनाचे फायदे
- ड) संस्करणाचे प्रकार (Editing)
- इ) गृहीतके
- फ) ई-मेल मुलाखत

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TIME-3 HRS

MARKS-100

- N.B. 1. All questions are compulsory  
2. Figures to the right indicate full marks

(A) Select the most appropriate answer from the options given below (Any Ten) 10

1. \_\_\_\_\_ is a process of estimating future manpower needs of an organisation.
  - a) Human Resource Accounting
  - b) Human Resource Planning
  - c) Human Resource Development
  - d) Placement
2. \_\_\_\_\_ refers to movement of employees from one job to another within the same organisation.
  - a) Job Design
  - b) Job Analysis
  - c) Job Rotation
  - d) Performance Appraisal
3. \_\_\_\_\_ is a type of external source of Recruitment.
  - a) Campus Recruitment
  - b) Promotion
  - c) Transfer
  - d) Internal Notification
4. \_\_\_\_\_ method of Performance Appraisal is conducted by various parties.
  - a) Role Analysis
  - b) Check List
  - c) Management by Objectives
  - d) 360 Degree Appraisal
5. \_\_\_\_\_ refers to setting career goals and the means to achieve those goals.
  - a) Succession Planning
  - b) Career Planning
  - c) Counseling
  - d) Future Planning
6. Under \_\_\_\_\_ method of training an atmosphere is created similar to the work environment.
  - a) Coaching
  - b) Vestibule
  - c) Case study
  - d) Simulation
7. \_\_\_\_\_ is the activity of influencing people to strive willingly for group objectives.
  - a) Motivation
  - b) Leadership
  - c) Communication
  - d) Directing
8. According to Need Hierarchy Theory \_\_\_\_\_ needs are the basic needs of human beings.
  - a) Psychological
  - b) Physiological
  - c) Social
  - d) Esteem
9. \_\_\_\_\_ developed the Expectancy Theory.
  - a) Victor Vroom
  - b) Peter Drucker
  - c) Philip Kotler
  - d) Victor Porter



**Q.No.4 Answer ANY TWO of the following:** **15**

- a) What is Human Relations? Explain its significance.
- b) What is employee morale? Discuss the factors influencing morale.
- c) Discuss various employee health and safety measures.

**Q.No.5 Answer ANY TWO of the following:** **15**

- a) Explain the role of managers in creating a culture of innovation in the organisation.
- b) Discuss the various patterns of employment in modern times.
- c) What are the different methods of employee empowerment?

**Q.No.6 Write short Notes (ANY FOUR)** **20**

- a) Strategic Human Resource Management
- b) Benefits of Performance Appraisal
- c) Theory X and Theory Y
- d) The concept of Mentoring
- e) International HR practices
- f) Sexual harassment at work place

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TYB Com sem VI 21/4/2023 AA

Time: - 03Hours

Marks:- 100

Note: 1. All questions are compulsory.  
2. Figures to the right indicate full marks.

Q.1 (A) Select the most appropriate answer from the option given below. (Any Ten) 10

1. Product research is a study of aspects involved in making & \_\_\_ a product.  
a) Selling b) Manufacturing c) Marketing d) Packaging
2. Product is a bundle of tangible and \_\_\_ attributes.  
a) Intangible b) Specialized c) Physical d) Branded
3. Rising initiatives by manufacturers to reduce ecological footprint has led to adoption of \_\_\_ packaging  
a) Red b) Brown c) Green d) Blue
4. \_\_\_ is the management of all the activities involved in procurement of raw materials, production and distribution of finished goods to customers.  
a) Supply Chain Management b) Production Management  
c) Financial Management d) Emotional Management
5. \_\_\_ is a post-testing method of testing advertising effectiveness.  
a) Check-list Method b) Recall test c) Consumers Jury Test  
d) Sales Area Test
6. In \_\_\_ distribution channel, goods are supplied from producer to customers directly without involvement of intermediaries.  
a) Three Level b) Direct Marketing c) Indirect Marketing d) Four Level
7. Under \_\_\_ services, Professional Marketing Research Agencies continuously collect data on various marketing areas and supplies it against payment.  
a) Retail b) Professional Services c) Product Distributor d) Field
8. Indian Rural Markets are \_\_\_ over more than 5 lakh villages.  
a) Scattered b) Concentrated c) Divided d) Seasonal
9. \_\_\_ tries to find out the possible causes related to sales.  
a) Product research b) Advertising Research c) Sales Research  
d) Price research)
10. Sales forecasting is a branch of \_\_\_\_\_.  
a) Consumer research b) Sales research c) Sales Analysis  
d) Advertising research
11. NCAER stands for National \_\_\_ of Applied Economic Research  
a) Council b) Committee c) Center d) Club
12. Under \_\_\_ services, professional research agencies collect primary data through various methods of data collection on behalf of clients.

a) Syndicated Data b) Field c) CRM d) Market Audit

- B) State whether the following statements are true or false: (Any 10) 10
1. B2C distribution channel describes business transactions between manufacturer and consumer.
  2. Product research is limited only to domestic market and products.
  3. In penetration price strategy low prices are charged during introductory stage.
  4. Motivation Research is a part of Consumer Research.
  5. Supply Chain Management and Physical Distribution are synonymous terms.
  6. Focus Group interview is the most popular method of conducting consumer research.
  7. Indian rural market are homogeneous in nature
  8. Sales Analysis by Territory is a method of market research
  9. Rural consumers are not price sensitive
  10. Services of advertising agencies for marketing research is costlier than conducting it with regular employees.
  11. Professional Marketing Research Agencies should disclose the research findings to the competitive business firms of the client.
  12. Marketing Research Agencies should force the respondents to provide data for research.

- Q2. Answer **any two** of the following 15
- a) What are methods used for conduct of product research?
  - b) What are the components of a brand?
  - c) What is price research and significance of conducting price research?

- Q.3. Answer **any two** of the following 15
- a) What do you mean by Physical Distribution Research? Explain its importance in brief.
  - b) Explain the concept and different elements of Promotion.
  - c) What is meant by Consumer Research? Explain the objectives of Consumer Research.

- Q. 4 Answer **any two** of the following 15
- a) What is sales research? Explain its significance.
  - b) Describe the features of rural marketing research.
  - c) What is global marketing research?. Explain the factors affecting global marketing research.

- Q5. Answer **any two** of the following 15
- a) What are the factors that influence the decision on organising marketing research Activities?
  - b) Explain the merits and demerits of hiring services of Professional Marketing Research Agencies.
  - c) State and explain the activities of any two prominent marketing research agencies.

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Q6 Write a short note (Any four)

20

- a) Areas/Scope of Product Research
  - b) Brand Research
  - c) Distribution Channel Research
  - d) Consumer Research
  - e) In-house Marketing Research Dept.
  - f) Features of Indian Rural Market
-

TY B.Com Sem VI 2020/21/04/2023

(3 Hours)

Marks: 100

- N.B:
- 1) Check whether you have received correct question paper.
  - 2) All questions are compulsory with internal options.
  - 3) Q.1 & Q.6 carry 20 marks and Q.2 to Q.5 carry 15 marks each.
  - 4) Working notes form a part of the answer and have to be solved immediately after question and not on the last page of the answer sheet.

**Q.1 (A) Choose the correct alternative. (Any 10) (10)**

1. The number of years taken by a project to recover the initial investment is called \_\_\_\_  
(Payback period, Investment period, Profit period, growth period)
2. The expenditure incurred on fixed assets are expected to give return over \_\_\_\_  
(one year, two years, a number of years, five years)
3. The amount of funds invested in current assets is called \_\_\_\_  
(Gross working Capital, Net Working capital, surplus capital, excess capital)
4. Net working capital means \_\_\_\_  
(Total Assets, Total Current Assets, Total Current liabilities, Current Assets - Current Liabilities)
5. Receivable management deals with \_\_\_\_  
(receipts of raw materials, Debtors collection, Creditors management, Inventory management)
6. Which of the following is not an element of credit policy?  
(Credit Terms, Collection Policy, Cash Discount Terms, Sales Price)
7. Cash budget does not include \_\_\_\_  
(Dividend Payable, Postal Expenditure, Issue of Capital, Total Sales Figure)
8. Cheques deposited in bank may not be available for immediate use due to \_\_\_\_  
(Payment Float, Receipt Float, Net Float, Playing the Float)
9. Total Cost + Profit = \_\_\_\_  
(Selling price, Cost of goods sold, selling and distribution overheads, Gross Profit)
10. Which of the following item is not included in preparation of cost sheet?  
(Carriage inward, Purchase returns, Sales Commission, Interest Paid)
11. P/V ratio is equal to \_\_\_\_  
(Profit/Volume, Contribution/Sales, Profit/Contribution, Profit/Sales)
12. When fixed cost increases, the breakeven point \_\_\_\_  
(Increases, Decreases, No Effect, Can't Say)

Q.1 (B) State whether the following statements are true or false (Any 10) (10)

1. The NPV method of evaluating projects considers all cash flows.
2. The process of making capital investment decisions is referred to as capital budgeting.
3. Gross working capital is the sum of the Total Current Assets.
4. If we get more advances from customers, we need less working capital.
5. Receivable management involves a trade off between costs and benefits of receivable.
6. Ageing schedule of receivables is one way of monitoring the receivables.
7. Management of cash means management of cash inflows.
8. Total Revenue less total fixed costs equals to the contribution margin.
9. Capital Expenditures are not considered in cash budget.
10. Prime cost = Direct Cost.
11. Closing stock of finished goods should be valued on the basis of cost of sales.
12. Marginal Costing is a method of costing.

Q.2 Rajshree Industries Ltd. is considering two mutually exclusive project investments, either Rs. 95 lacs in Blow molding machine or Rs. 80 lacs in injection molding machine. Both the machines have NIL scrap value at the end of ten years. The expected profit before depreciation and income tax for next 10 years of operation is depicted below. You are also given the discounting factor @ 10% rate for 10 years. (15)

Estimated Profits before Depreciation and Income Tax

Year	PV for Rs.1	Blow molding machine	Injection molding machine
1	0.909	1600000	1300000
2	0.826	1800000	1400000
3	0.751	2000000	1500000
4	0.683	2200000	1600000
5	0.621	2400000	1700000
6	0.564	2600000	1800000
7	0.513	2700000	2000000
8	0.467	2800000	2200000
9	0.424	2900000	2400000
10	0.386	3000000	2600000

The company provides depreciation @ 10% p.a. on straight line basis and pays income tax @ 35%.

You are required to calculate:

- a. Payback period of both the projects
- b. Net present value of each project @ 10% discounting factor

You are also required to offer your comments as to which proposal should be chosen by the management of Rajshree Industries Ltd for the investment.

OR

Q.2 Two alternative capital expenditure proposals, each costing Rs. 1 lakh, provide the following expected net cash inflows: (15)

Year	1	2	3	4	5
X (Rs)	30000	40000	50000	30000	20000
Y (Rs)	10000	30000	40000	60000	40000



Evaluate these proposals on the basis of:

1. Pay-back period method
2. Post pay-back profitability
3. Net present value method

Use a discount rate of 10% per annum. Discount factor at 10% for various years is as follows:

Year	1	2	3	4	5
Discount Factors	0.909	0.826	0.751	0.683	0.621

**Q.3** From the following data provided by M/s Gupta Ltd. estimate working capital requirements for the year ended 31<sup>st</sup> March 2023. (15)

- a. Estimated activity/operations for the year 260000 units (52 weeks)
- b. Raw material remains in stock for 2 weeks and production cycle takes 2 weeks.
- c. Finished goods remaining in stock for 2 weeks.
- d. 2 weeks credit is allowed by suppliers
- e. 4 weeks credit is allowed to debtors
- f. Time lag in payment of wages and overheads is 2 weeks each.
- g. Cash & Bank balance to be maintained Rs. 25000
- h. Selling price per unit is Rs. 15.
- i. Analysis of cost per unit as follows
  1. Raw material 33 <sup>1/3</sup> % of sales
  2. Labour Rs 3 and overheads Rs 2 per unit.
  3. Profit is at Rs. 5 per unit.

Assumes that operations are evenly spread throughout the year; Wages and Overheads accrue similarly. Manufacturing process required feeding of material fully at the beginning. Degree of work-in-progress is 50%. Debtors are to be estimated at selling price.

**OR**

**Q.3** From the following figures, prepare an estimate of the working capital: (15)

Production	30000 units
Selling price per unit	Rs. 10
Raw material	60% of selling price
Direct wages	1/6 <sup>th</sup> of raw material
Overheads	Twice the Direct Wages
Material in Hand	2 months requirement
Production time	1 month
Finished goods in store	3 months
Credit for material	2 months
Credit allowed to customers	3 months
Average cash balance	Rs. 40000

Wages and overheads are paid in the beginning of next month. In production all the material are charged in the initial stage and wages and overheads accrue evenly.

Q.4 Prepare cash budget for January-June from the following information: (15)

Particulars	Nov (Rs)	Dec (Rs)	Jan (Rs)	Feb (Rs)	Mar (Rs)	Apr (Rs)	May (Rs)	June (Rs)
Sales	200000	220000	120000	100000	150000	240000	200000	200000
Wages and salaries	30000	30000	24000	24000	24000	30000	27000	27000
Misc. Exp.	27000	27000	21000	30000	24000	27000	27000	27000

- The estimated sales and expenses are as follows:
- 20% of the sales are on cash and the balance on credit
- The firm has a gross margin of 25% on sales.
- 50% of the credit sales are collected in the month following the sales. 30% in the second month and 20% in the third month.
- Material for the sales of each month is purchased on a credit for two months.
- Wages and Salary are paid after 1/3 month. Expenses are paid after 1 month.
- Debentures worth Rs. 40000 were sold in January.
- Cash balance at the end of December is Rs. 60000.

OR

Q.4 A newly started OMG Co. Ltd wishes to prepare cash budget from May. You are required to prepare a cash budget for the first six months from the following estimated revenue and expenses. (15)

Month	Total Sales (Rs)	Materials (Rs)	Wages (Rs)	Overheads	
				Production (Rs)	Selling & Distribution (Rs)
May	20000	20000	4000	3200	800
June	22000	14000	4400	3300	900
July	24000	14000	4600	3300	800
August	26000	12000	4600	3400	900
September	28000	12000	4800	3500	900
October	30000	16000	4800	3600	1000

Cash balance on 1<sup>st</sup> May was Rs. 10000. A new machine is to be installed at Rs. 30000 on credit to be repaid by two equal instalments in July and August.

Sales commission at 2.5% on total sales is to be paid within the month following actual sales. Rs. 10000 being the amount of second call may be received in July, share premium amounting to Rs. 2000 is also obtainable with second call.

- Period of credit allowed by suppliers is to be two months
- Period of credit allowed to customers is to be one month.
- Delay in payment of overheads is to be one month.
- Delay in payment of wages is 15 days (i.e. 1/2 month)
- Assume cash sales to be 50% of total sales.

Q.5 From the following particulars, prepare a cost sheet showing the components of total cost and profit for the year ended 31<sup>st</sup> March 2022 (15)

Particulars	Amount (Rs)
Stock of finished goods on 01.04.2021	6000
Stock of finished goods on 31.03.2022	15000
Stock of raw materials on 01.04.2021	40000
Stock of raw materials on 31.03.2022	50000
Work in progress on 01.04.2021	15000
Work in progress on 31.03.2022	10000
Purchases of raw materials	475000
Carriage inwards	12500
Wages	175000
Works Manager Salary	30000
Factory Employee's Salaries	60000
Factory Rent, Taxes and Insurance	7250
Power expenses	9500
Other production expenses	43000
Sales for the year	860000
Income Tax	5000
Dividend received	2500
Interest on debentures	10000
Transfer to sinking fund	20000
Goodwill written off	10500
Selling expenses	16000
General expenses	32500

OR

Q.5 The turn-over and profits during two periods were as follows: (15)

Particulars	Period I (Rs)	Period II (Rs)
Sales	500000	750000
Profit	50000	100000

Calculate

- PV Ratio
- Break even sales
- Sales required to earn profit of Rs. 125000
- Profit earned when sales are Rs. 350000

Q.6. Answer the Following (20)

- Explain in brief advantages of Marginal Costing.
- Explain the factors determining the Working Capital Estimation.

OR

Q.6 Write notes on (Any Four)

(20)

- a. Receivable Management
  - b. Features of Capital Budgeting
  - c. Break Even Analysis
  - d. Permanent & Temporary Working Capital
  - e. Cash Budget
  - f. Cost classification on the basis of behavior.
-

IYC/SYBMS/BUSINESS RESEARCH METHODS/SEM-IV/ATKT/OCT/2019

TIME: 2 ½ hours

Marks: 75

- N.B: 1. All questions are compulsory.  
2. Figures to the right indicate full marks.

Q.1.A. Fill in the blanks with appropriate option: (ANY 8) (08)

1. \_\_\_\_\_ Sampling method allows each element in the sample frame to have equal opportunity of being selected as sample unit. ( Probability, Quota, Opportunity )
2. Attitudes, feelings and perceptions, which cannot be expressed in number, are \_\_\_\_\_ type of data. ( Qualitative, Quantitative, Void )
3. \_\_\_\_\_ is the information collected for other purpose but used by researcher. ( primary, secondary, tertiary )
4. \_\_\_\_\_ data can hold fractional values up to desire decimal places. ( fixed, continuous, flexible )
5. \_\_\_\_\_ is the process of assigning numbers to all possible answers to each question. ( coding, decoding, editing )
6. \_\_\_\_\_ is based on normal distribution and used for a testing of a mean for large sample. ( F-test, Chi square, Z-test )
7. An \_\_\_\_\_ is entire report summarized in an abbreviated form. ( Abstract, summary, conclusion )
8. Research design is the part of \_\_\_\_\_ section of the report. ( Research layout, Research Methodology, Bibliography )
9. \_\_\_\_\_ question has a definite answer which needs to be selected from given options. ( close ended, open ended, brief )
10. Will change in price lead to the change in the revenue? Is an example of \_\_\_\_\_ type of hypothesis. ( relational, void, valid )

Q.1.B. State whether the following statements are true or false: (ANY 7) (07)

1. A theory is a testable form of a hypothesis.
2. Quantitative research design are geared toward statistical associations and predictions.
3. Open ended questions are those that provide the answers for respondents to select from in their response to a survey question.
4. Primary sources are records that are produced at the time.
5. Quota sampling is a form of accidental sampling.
6. When constructing a questionnaire, it is best to get the potentially threatening questions out of the way first at the start of the survey.
7. The most important step in constructing a questionnaire is pre-test the draft of the questionnaire.

8. Many researchers find it helpful to write the literature review early on in their research.
9. Research conclusions are really just a summary of the whole research.
10. Plain English is best used in research proposals.

**Q.2.**

- a. Explain Research and its different types. (08)
- b. State and explain the sources of hypothesis. (07)

**OR**

- c. What is primary data? Explain its advantages and disadvantages. (15)

**Q.3.**

- a. State and explain the importance of questionnaire. (08)
- b. Explain the types of data and its sources. (07)

**OR**

- c. Describe the stages of research process in detail. (15)

**Q.4.**

- a. What is data analysis? Explain its characteristics. (08)
- b. State the essentials of interpretation of data. (07)

**OR**

- c. What is research report? Explain the layout of report writing. (15)

**Q.5.**

- a. What is data processing? Explain the significance of tabulation and graphic presentation of data. (08)
- b. Explain the steps in report writing. (07)

**OR**

- c. Write short notes on (ANY 3): (15)

1. Qualitative research.
2. Plagiarism.
3. Z-test.
4. Sources of data.
5. Types of report.

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S.Y.B.M.S

IYC/SYPBMS/SEM-IV/INTEGRATED MARKETING COMMUNICATION/ATKT/SEP-2019

Total marks:75

Time: 2<sup>1</sup>/<sub>2</sub> hrs

N.B:1 All questions are compulsory

2 Figures to the right indicate full marks

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**Q.1 A) Attempt any eight from the following (any 8/10)**

**(8)**

- 1) The \_\_\_\_\_ carry essential information of the products sold by the company.  
(a) Dealers kit (b) Catalogues (c) Price list
- 2) \_\_\_\_\_ strategy is called a pressure strategy.  
(a) Promotion (b) Push (c) Pull
- 3) \_\_\_\_\_ is the practice of managing the spread of information between an organization and public.  
(a) Customer care (b) Public relation (c) Publicity
- 4) \_\_\_\_\_ is ongoing conversation that like text messaging, has become widely popular.  
(a) Facebook (b) Twitter (c) LinkedIn
- 5) \_\_\_\_\_ is the process of exchanging information, thoughts and ideas.  
(a) Letters (b) Recorded conversation (c) Communication
- 6) Direct marketing is in itself a form of \_\_\_\_\_  
(a) Sales promotion (b) Advertising (c) Publicity
- 7) \_\_\_\_\_ allows delivery of people based messages over telephone lines.  
(a) Voice mail (b) E-mail (c) Fax mail
- 8) \_\_\_\_\_ advertising is also called corporate advertising.  
(a) Institutional (b) Advocacy (c) Public service
- 9) Companies can e-advertise on \_\_\_\_\_  
(a) Search engine (b) Portals (c) Blogs
- 10) \_\_\_\_\_ research examines ads that have been launched.  
(a) Tracking (b) Marketing (c) Advertising

(B) Match the following (any 7/10)

(7)

A	B
1)Encoding	a)Early bid offers
2)Publicity	b)Sender of the message
3)Trade shows	c)Editorial
4)Sales promotion	d)Current customers
5)Film advertising	e)Direct and personal appeal
6)Response cards	f)Number of clicks
7)Online evaluation	g)Society benefits
8) Database marketing	h)Personal connections
9) Newsletters	i)Spokesperson
10) Media relation	j)Tools of direct marketing

Q.2 a) What is Integrated marketing communication? Explain the different promotional tools of IMC.

(8)

b) Describe the communication process with suitable examples.

(7)

OR

a) State the reason for the growing importance of IMC.

(8)

b) Explain any one Traditional response hierarchy model in detail.

(7)

Q.3 a) What are the advantages and disadvantages of advertising?

(8)

b) State the different objectives of consumer promotion tool.

(7)

OR

a) Explain the role of public relation in IMC.

(8)

b) Write a note on the importance of personal selling.

(7)

Q.4 a) What are different unethical practices in marketing communication.

(8)

b) Explain the evaluation process of Integrated Marketing Communication.

(7)

OR

a) Enumerate the role and importance of internet in IMC.

(8)

b) Write a note on advertising and children

(7)



Q.5 a) Komal Beauty skin and facial creams is a company offering various type of beauty products in the market. The company for the few years followed mass marketing strategy for its promotion related activities but has not found any success. As a consultant, company appoints you to help the company to promote the product in the market and increase sales. Design suitable promotional campaign for the company using creative ideas. (15)

OR

b) Write Short notes on (any 3/5)

(15)

i) DAGMAR

ii) Tele marketing

iii) Stereotypes

iv) Cause sponsorship

v) QR Codes

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FYBMS/SEM IV/ Production and TQM

Max. Marks: 75

Time: 2 ½ hrs

- N.B. (1) All question are compulsory.  
(2) In Q.1 attempt both the sub-parts A and B.  
(3) Figures to the right indicate full marks.  
(4) Use of non-programmable calculator is allowed.

1) (A) Fill in the blanks and rewrite the complete sentence: (Any Eight) (08)

1. \_\_\_\_\_ is a set of techniques and tools for process improvement.  
a. six sigma b. EOQ c. lead time d. reorder level
2. \_\_\_\_\_ is described as creation of a utility and services.  
a. Product Process b. Operation c. Production d. Inventory
3. \_\_\_\_\_ includes job like dropping, releasing, holding and stacking of material.  
a. Purchase Management b. Inventory Management c. Material Management d. Process Management
4. \_\_\_\_\_ is the performance of the product as per the commitment made by producer.  
a. Total quality Management b. Purchase material c. Quality d. Product development
5. Uniform making, readymade garments, pharmaceutical productions are \_\_\_\_\_ production system.  
a. Batch type b. Mass type c. Job type d. Process type
6. \_\_\_\_\_ include financial costs, equipment handling costs, ordering cost.  
a. Production cost b. Processing c. Inventory cost d. Purchasing
7. \_\_\_\_\_ is the ratio of output to input in organization.  
a. Safety cost b. Inventory ratio c. Performance index d. Productivity
8. \_\_\_\_\_ is the ratio of output to input in organization.  
a. Safety cost b. Inventory ratio c. Performance index d. productivity
9. Input-Conversion-Output are basic factors of \_\_\_\_\_.  
a. ISO 19011 b. ISO 14001 c. ISO 9000 d. ISO 16949
10. \_\_\_\_\_ views quality as function of entire enterprise not of any particular department of product.  
a. Cost of quality b. Holistic quality management c. Quality improvement  
d. kaizen

(B) Match the columns : (Any Seven) (07)

Group 'A'	Group 'B'
a) Inventory	i. Fitness for use
b) Intermittent	ii. Regular Inspection
c) The juran philosophy	iii. Creation of useful products
d) Work under 7 Zero banner	iv. 'Quality is free'
e) Quality control	v. Stock
f) Nondurable goods	vi. Activities inside the factory
g) Production function	vii. Batch type production style
h) Philip B Crosby	viii. Static product layout
i) Factory layout	ix. Soap, bread, milk
j) Bridge construction	x. Total quality management

- 2) (A) Explain objectives of the plant layout. Describe factors to be considered at the time of designing plant layout. (8)
- (B) Explain briefly six principles of purchasing. (7)
- OR**
- (C) Explain the aspects of the new product's design. (8)
- (D) What are the multiple objectives of production management? (7)
- 3) (A) What is inventory? Explain functions of inventory. (8)
- (B) Explain 'DMAIC' and 'DFSS' in reference to six sigma. (7)
- OR**
- (C) A manufacturer is consuming electric motors as follows, normal uses 400 units per week, minimum uses 250 units per week, maximum uses 325 units per week, reorder quantity 270 units, reorder period or lead time 3 to 5 weeks. With this information, answer the following, calculate safety stock, reorder level, maximum level, consumption and average inventory. (8)
- (D) Explain briefly Ishikawa Fish Bone diagram. (7)
- 4) (A) Explain eight building blocks of total quality management. (8)
- (B) Describe different methods of controlling stock levels. (7)
- OR**
- (C) Explain the concept of ISO 9000 along with its registration process. (8)
- (D) Explain integrated systems approach for materials management. (7)
- 5) (A) Explain the concept of six sigma. (8)
- (B) Explain briefly kaizen strategy of massaki imai. (7)
- OR**
- (C) Write short notes: (any three) (15)
1. Lean thinking
  2. ECQ
  3. DMAIC
  4. Process design
  5. Mass type production system.

TIME: 2 ½ hours

Marks: 75

N.B: 1. All questions are compulsory.

2. Figures to the right indicate full marks.

Q.1) A. Choose the correct alternative: (ANY 8)

(08)

1. Factors affecting organizations in the macro environment are known as \_\_\_\_\_. (SWOT,SWOC,PESTEL)
2. Customers, competitors and suppliers are the components of \_\_\_\_\_ environment. (external,internal,irrelevant)
3. \_\_\_\_\_ refers to the value of a brand. (brand positioning, brand personality, brand equity)
4. \_\_\_\_\_ audit is compulsory. (Financial,Social,Management)
5. \_\_\_\_\_ refers to the set of systems, principles and processes by which a company is governed. (CSR,Corporate Governance,Ethics)
6. If exports are greater than imports then the balance of trade is \_\_\_\_\_. (positive,negative,zero)
7. Environment is \_\_\_\_\_ part of business. (integral,unrelated,separable)
8. In case of a partnership firm,the financial liability of partners is \_\_\_\_\_. (limited,unlimited, flexible)
9. Business is a form of \_\_\_\_\_ activity. (economic,non-economic,social)
10. \_\_\_\_\_ includes trade and aid to trade. (industry,commerce,employment)

Q.1) B. Write true or false :( ANY 07)

(07)

1. Environmental changes have an impact on the organization in several different ways.
2. A firm's environment includes study of economic,political and legal factors.
3. Profit maximization should be the prime objective of any company.
4. Culture has no impact on people's consumption of goods and services.
5. The Uruguay Round started in 1996 with the participation of 203 countries.
6. Balance of trade is a wider concept than balance of payments.
7. Opportunities and threats are often internal to an organization.
8. External factors are controllable and have influence on business decisions.
9. Retailers serve as a link between manufacturers and wholesalers.
10. BHEL is owned by the Government of India.

Q.2. (a) Explain the internal environment factors of the micro environment.

(08)

(b) Explain the different types of business organisation.

(07)

OR

Q.2. What is business? Explain the nature and scope of business.

(15)

- Q. 3. (a) What are the roles that the Government plays in business? (08)  
(b) Explain fundamental rights of citizens as per the Indian constitution. (07)

OR

- Q. 3. What is mixed economy? Explain its advantages and disadvantages. (15)

- Q. 4.(a) What is social audit? Explain its features. (08)  
(b) Explain the impact of technology on the economy. (07)

OR

- Q. 4. Explain social responsibility of the business towards various stakeholders. (15)

- Q. 5.(a) Explain Michael Porter's five forces analysis. (08)  
(b) Explain the challenges faced by international business. (07)

OR

- Q. 5. Write short notes on: (ANY 3) (15)

1. Foreign Direct Investment (FDI).
2. The LPG Model.
3. Globalization.
4. Uruguay round
5. World Trade Organization (WTO).

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## IYC/FYBMS/PRINCIPLES OF MANAGEMENT/SEM-II/R/APRIL 2022

TIME: 2 ½ HRS.

MARKS: 75

- N.B.: 1. All questions are compulsory.  
2. Figures to the right indicate full marks.  
3. Answer to each question must begin on a new page.
- 

## SECTION : I

Q.1 Fill in the blanks Choosing the correct alternatives: (38)

- 1) \_\_\_\_\_ skills refer to problem solving skills.  
a) Technical b) Conceptual c) Administrative d) Design
- 2) The process of management is \_\_\_\_\_ in nature.  
a) constant b) continuous c) random d) one time
- 3) \_\_\_\_\_ is the relation between returns and costs.  
a) Relativity b) Efficiency c) Productivity d) Effectiveness
- 4) The professional normally charge \_\_\_\_\_ for their services rendered to the clients.  
a) fees b) surplus c) profits d) revenue
- 5) The \_\_\_\_\_ management is concerned with framing plans and policies.  
a) shopfloor b) middle c) top d) lower
- 6) \_\_\_\_\_ defines the boundaries within which decisions are made.  
a) Policy b) Procedure c) Strategy d) Rules
- 7) The concept of MBO was popularized by \_\_\_\_\_.  
a) Henri Fayol b) F.W.Taylor c) Elton Mayo d) Peter Drucker
- 8) \_\_\_\_\_ decisions are based on factual information.  
a) Quick b) Haste c) Sound d) Prompt
- 9) In \_\_\_\_\_, the group members think independently.  
a) delphi technique b) quality circles  
c) brainstorming d) nominal group technique

FYBMS

P.T.O

- 10) The \_\_\_\_\_ plans are meant for repeated use.  
a) standing b) realistic c) single-use d) time bound
- 11) Division of work is based on the principle of \_\_\_\_\_.  
a) equality b) specialization c) authority d) equity
- 12) \_\_\_\_\_ refers to concentration of authority in the hands of top management.  
a) Centralisation b) Decentralisation  
c) Departmentation d) Span of control
- 13) Informal groups communicate through informal channels, the so called \_\_\_\_\_.  
a) cooperation b) team work c) grapevine d) inspiration
- 14) The \_\_\_\_\_ organisation structure uses two or more co-existing structures.  
a) line b) matrix c) line & staff d) bureaucratic
- 15) \_\_\_\_\_ is the sum total of physical, mental and social qualities.  
a) Intelligence b) Personality c) Initiative d) Innovation
- 16) \_\_\_\_\_ refers to inter-linking of actions.  
a) Directing b) Motivation c) Controlling d) Co-ordination
- 17) MBO stands for \_\_\_\_\_.  
a) Management of Business Objectives b) Management By Objectives  
c) Managing Business Operations d) Manager By Operations
- 18) \_\_\_\_\_ skills help to undertake day-to-day operations or activities.  
a) Conceptual b) Technical c) Design d) Human
- 19) \_\_\_\_\_ refers to the line and command.  
a) Scalar Chain b) Order c) Unity of Command d) Unity of Direction

## SECTION : II

**Q.2: Answer any TWO of the following** (15)

- a) Explain the Managerial Skills.
- b) Explain the process of organising.
- c) Discuss the limitations of planning.

**Q.3: Answer any TWO of the following** (15)

- a) Explain the principles of organising.
- b) Explain the meaning of directing & its features.
- c) What are the techniques of programmed decision-making?

**Q.4: Answer any ONE of the following** (07)

- a) Explain management as a profession.
- b) Explain briefly the advantages of matrix organisation.
- c) Discuss the co-ordination is an essence of management.

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IYC/FYBMS/PRINCIPLES OF MANAGEMENT/SEM-II/R/APRIL2022

TIME: 2 ½ HRS.

MARKS: 75

- N.B.: 1. All questions are compulsory.  
2. Figures to the right indicate full marks.  
3. Answer to each question must begin on a new page.

SECTION : I

Q.1 Fill in the blanks Choosing the correct alternatives: (38)

- 1) Management is a \_\_\_\_\_ science.  
a) physical b) natural c) social d) environmental
- 2) The managerial grid model was developed by \_\_\_\_\_.  
a) Luther Gullick b) Henri Fayol c) Blake & Mouton d) Louis Allen
- 3) \_\_\_\_\_ means social justice.  
a) Order b) Equity c) Remuneration d) Initiative
- 4) Frequent \_\_\_\_\_ increases selection and training costs.  
a) labour turnover b) wastages c) absenteeism d) attendance
- 5) \_\_\_\_\_ provides a sense of direction to business activities.  
a) Decision-making b) Controlling c) Organizing d) Planning
- 6) A \_\_\_\_\_ is a time table for activities.  
a) rule b) schedule c) budget d) policy
- 7) Planning helps to \_\_\_\_\_ risks.  
a) minimise b) maximise c) balance d) increase
- 8) \_\_\_\_\_ are plans that establish a required method of handling future activities.  
a) Policies b) Procedures c) Programmes d) Projects
- 9) \_\_\_\_\_ is the power to take the right decisions.  
a) Responsibility b) Delegation c) Authority d) Decentralisation
- 10) In every organisation, there is a need for \_\_\_\_\_ relationship.  
a) functional b) balanced c) informal d) superior-subordinate

- 11) Departmentation by \_\_\_\_\_ is carried out in manufacturing units.  
a) time b) area c) process d) functions
- 12) \_\_\_\_\_ Structure is the simplest and oldest form of internal organisation.  
a) Matrix b) Line & Staff c) Line d) Team
- 13) The 4Rs – Refuse, Reduce, Reuse and Recycle forms \_\_\_\_\_ responsibility of business firm.  
a) environmental b) economic c) legal d) ethical
- 14) In \_\_\_\_\_, the superior and subordinates jointly define goals and frame plans.  
a) self control b) CPM c) PERT d) MBO
- 15) \_\_\_\_\_ is an approach adopted by companies to attain environmental objectives.  
a) Controlling b) Green Management  
c) Break even analysis d) Co-ordination
- 16) An \_\_\_\_\_ is one who takes all decisions by himself and expects to be obeyed by his subordinates.  
a) autocrat b) sociocrat c) bureaucrat d) consultant
- 17) Management facilitates \_\_\_\_\_ of the employees in the organization by providing incentives.  
a) higher efficiency b) motivation c) team work d) better relations
- 18) \_\_\_\_\_ is to ensure that the workers perform the work as per the standards.  
a) Repair Boss b) Inspector c) Gang Boss d) Speed Boss
- 19) A \_\_\_\_\_ is a plan which expresses the anticipated results in numerical terms.  
a) programmes b) schedules c) projects d) budgets

## SECTION : II

**Q.2: Answer any TWO of the following (15)**

- a) Explain the Managerial Grid.
- b) Discuss Line organisation and its features.
- c) Define planning and explain nature & characteristics of planning.

**Q.3: Answer any TWO of the following (15)**

- a) Explain the significance of organising.
- b) Explain the importance of decision-making.
- c) Distinguish between Formal and Informal organisation.

**Q.4: Answer any ONE of the following (07)**

- a) Explain briefly the advantages of line & staff organization.
- b) Explain the meaning of leadership. What are the qualities of a good leader?
- c) What are the levels of management? Briefly discuss the levels of management.

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IYC/FYBMS/PRINCIPLES OF MANAGEMENT/SEM-II/R/APRIL2022

TIME: 2 ½ HRS.

MARKS: 75

- N.B.: 1. All questions are compulsory.  
2. Figures to the right indicate full marks.  
3. Answer to each question must begin on a new page.

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SECTION : I

Q.1 Fill in the blanks Choosing the correct alternatives: (38)

- 1) The process of management is \_\_\_\_\_ in nature.  
a) constant b) continuous c) random d) one time
- 2) Frequent \_\_\_\_\_ increases selection and training costs.  
a) labour turnover b) wastages c) absenteeism d) attendance
- 3) \_\_\_\_\_ is the relation between returns and costs.  
a) Relativity b) Efficiency c) Productivity d) Effectiveness
- 4) Management is a \_\_\_\_\_ science.  
a) physical b) natural c) social d) environmental
- 5) The professional normally charge \_\_\_\_\_ for their services rendered to the clients.  
a) fees b) surplus c) profits d) revenue
- 6) Authority must be \_\_\_\_\_ to responsibility.  
a) less b) zero c) equal d) more
- 7) \_\_\_\_\_ provides a sense of direction to business activities.  
a) Decision-making b) Controlling c) Organizing d) Planning
- 8) The \_\_\_\_\_ plans are meant for repeated use.  
a) standing b) realistic c) single-use d) time bound
- 9) A \_\_\_\_\_ is a time table for activities.  
a) rule b) schedule c) budget d) policy
- 10) Planning helps to \_\_\_\_\_ risks.  
a) minimise b) maximise c) balance d) increase

P.T.O

- 11) \_\_\_\_\_ decisions are based on factual information.  
a) Quick b) Haste c) Sound d) Prompt
- 12) Managers need to make \_\_\_\_\_ decisions, so as to generate higher returns than the costs incurred.  
a) flexible b) cost-effective c) quick d) proactive
- 13) \_\_\_\_\_ is the power to take the right decisions.  
a) Responsibility b) Delegation c) Authority d) Decentralisation
- 14) In every organisation, there is need for \_\_\_\_\_ relationship.  
a) functional b) balanced c) informal d) superior-subordinate
- 15) Departmentation by \_\_\_\_\_ is carried out in manufacturing units.  
a) time b) area c) process d) functions
- 16) \_\_\_\_\_ is the simplest and oldest form of internal organisation.  
a) Matrix Structure                      b) Line and Staff Structure  
c) Line Structure                         d) Team Structure
- 17) \_\_\_\_\_ was developed by Du Pont Company for the purpose of scheduling.  
a) CPM b) MBO c) PERT d) Management Audit
- 18) \_\_\_\_\_ is an approach adopted by companies to attain environmental objectives.  
a) Controlling                              b) Green Management  
c) Break even analysis                  d) Co-ordination
- 19) \_\_\_\_\_ is the sum total of physical, mental and social qualities.  
a) Intelligence b) Personality c) Initiative d) Innovation

## SECTION : II

**Q.2: Answer any TWO of the following**

**(15)**

- a) Explain the process of MBO.
- b) Discuss the management an art or science?
- c) State the factors determining span of control.

**Q.3: Answer any TWO of the following**

**(15)**

- a) What are the essential of good plan.
- b) Explain the features of line organisation
- c) Explain briefly the principles of managements.

**Q.4: Answer any ONE of the following**

**(07)**

- a) Discuss the scope of CSR.
- b) Explain the meaning of leadership. What are the qualities of a good leader?
- c) What are the levels of management? Briefly discuss the levels of management.

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set I

**IYC/FYBMS/INDUSTRIAL LAW / SEM - II /APRIL/2022**

**TIME : 2 ½ HRS**

**MARKS : 75**

**N.B. : 1. All questions are compulsory.**

**2. Figures to the right indicate full marks.**

**3. Answers to each question must begin on a new page.**

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**SECTION -1**

**Q.1. Choose the correct alternative:**

**(38)**

1. The Factories Act, 1948
  - a. Extends to whole of India
  - b. Extends to the Whole of India including the State of Jammu and Kashmir.
  - c. Extends to the Whole of India excluding the State of Jammu and Kashmir
  - d. Extends to the State of Jammu and Kashmir but not whole of India
  
2. Adolescent" means a person who has
  - a. Completed Eighteen years of age
  - b. Completed fifteenth year of age.
  - c. Completed Fifteenth year of age but has not completed his eighteenth year
  - d. Not completed Fifteenth year of age
  
3. An unregistered trade union is .
  - a. Not unlawful
  - b. Illegal
  - c. Unlawful
  - d. Separate Legal Entity
  
4. Application for registration of a trade union shall be made to the :
  - a. Appropriate Government
  - b. Registrar
  - c. Employer
  - d. Ministry of Commerce and Industry
  
5. The decision of an authority in an industrial dispute is known as
  - a. Award
  - b. Settlement
  - c. Judgment
  - d. Verdict
  
6. Application for registration of a trade union shall be accompanied copy of the
  - a. Orders
  - b. Rules
  - c. Guidelines
  - d. None of these
  
7. The \_\_\_\_ has to ensure that the provisions of the Factory Act, 1948 are duly complied with
  - a. Worker
  - b. Supervisor
  - c. Employer
  - d. State Government
  
8. \_\_\_\_ means cessation of work by a body of persons in any industry
  - a. Lock - outs
  - b. Refusal
  - c. Strike
  - d. Slowdown
  
9. As per the Factories Act, 1948, Manufacturing means any process for
  - a. repairing
  - b. packing
  - c. demolishing
  - d. all of these
  
10. Statutory canteen facilities are to be provided if there are more than \_\_\_\_ workers in a factory.
  - a. 100
  - b. 250
  - c. 500
  - d. 700

11. The Factories Act, 1948 came into force on the  
 a. 1st day of April, 1948  
 b. 1st day of April, 1949  
 c. 1st day of August, 1948  
 d. 1st day of August, 1949
12. The award becomes enforceable on the expiry of \_\_\_\_\_ from the date of its publication.  
 a. 30 days  
 b. 25 days  
 c. 40 days  
 d. 15 days
13. Lock - out is always from  
 a. Employer's side  
 b. Employees' side  
 c. both employer and employee side  
 d. None of the above
14. The employee's compensation act 1923 applies to  
 a. railways  
 b. armed forces  
 c. both A and B  
 d. none of these
15. The ESI scheme is administered by \_\_\_\_\_  
 a. Central Government  
 b. State Government  
 c. Corporation  
 d. Parliament
16. The maximum amount of gratuity payable is Rs. \_\_\_\_\_  
 a. 50,000  
 b. 60,000  
 c. 3,50,000  
 d. 10,00,000
17. Bonus is the \_\_\_\_\_ benefits for the employees  
 a. Social  
 b. monetary  
 c. medical  
 d. retirement
18. Payment of gratuity is the \_\_\_\_\_ benefits to employees for their old age.  
 a. Medical  
 b. Welfare  
 c. Social securities  
 d. none of them
19. Choose the correct objective of the Industrial Disputes Act 1947  
 a. To prevent illegal strikes  
 b. To promote measures for securing and preserving good relations between the employer and the employees  
 c. To provide relief to workmen in matters of lay - offs, retrenchment, wrongful dismissals  
 d. All of the above
20. The general funds of a registered trade union can be spent on \_\_\_\_\_  
 a. Expenses of office bearers  
 b. Political purpose  
 c. Workers insurance premium  
 d. None of these



**SECTION -2**

**Q. No.2. Answer the following (ANY TWO) (15)**

- 1.Explain different types of disablement under employees' compensation act.
- 2.Explain the safety measures as per the Factory Act.
- 3.Explain the Employees Deposit Linked Insurance Scheme?

**Q. No.3. Answer the following (ANY TWO) (15)**

- 1.Explain the provision relating to Health Measures?
- 2.Define retrenchment. Explain the rules relating to retrenchment.
- 3.Explain the welfare measures as per Factory Act.

**Q. No.4. Write short notes (ANY ONE) (7)**

- 1.Employee Pension Scheme
  - 2.Awards
  - 3.Closure
-





**SECTION -2**

**Q. No.2. Answer the following (ANY TWO) (15)**

1. Explain the provision relating to Health Measures
2. Define retrenchment. Explain the rules relating to retrenchment.
3. Explain the welfare measures as per Factory Act.

**Q. No.3. Answer the following (ANY TWO) (15)**

1. Explain different types of disablement under employees' compensation act.
2. Explain the safety measures as per the Factory Act.
3. Explain the Employees Deposit Linked Insurance Scheme

**Q. No.4. Write short notes (ANY ONE) (7)**

1. Employee Pension Scheme
  2. Awards
  3. Closure
-



11. The general funds of a registered trade union can be spent on –  
a. Expenses of office bearers  
b. Political purpose  
c. Workers insurance premium  
d. None of these
12. Application for registration of a trade union shall be made to the  
a. Appropriate Government  
b. Registrar  
c. Employer  
d. Ministry of Commerce and Industry
13. Application for registration of a trade union shall be accompanied by copy of the  
a. Orders  
b. Rules  
c. Guidelines  
d. None of these
14. \_\_\_\_\_ means any person including an apprentice employed in any industry to do skilled, unskilled, technical, operational, clerical, supervisory work for hire or reward.  
a. Manager  
b. Workman  
c. Employee  
d. Supervisor
15. A \_\_\_\_\_ can be constituted by the Central Government for the adjudication of industrial disputes which involve questions of national importance.  
a. Works Committee  
b. Board of Conciliation  
c. Industrial Tribunal  
d. National Tribunal
16. The decision of an authority in an industrial dispute is known as  
a. Award  
b. Settlement  
c. Judgment  
d. Verdict
17. \_\_\_\_\_ means cessation of work by a body of persons in any industry.  
a. Lock-outs  
b. Strike  
c. Refusal  
d. Slowdown
18. Bonus is the \_\_\_\_\_ benefits for the employees  
a. Social  
b. monetary  
c. medical  
d. retirement
19. The employee's compensation act 1923 applies to  
a. railways  
b. armed forces  
c. both A and B  
d. none of these

**SECTION - 2**

**Q. No.2. Answer the following (ANY TWO) (15)**

1. Explain the rules regarding amount of compensation under the workmen's compensation act
2. Explain different types of disablement under employees' compensation act.
3. Explain the safety measures as per the Factory Act.

**Q. No.3. Answer the following (ANY TWO) (15)**

1. Explain the Employees Deposit Linked Insurance Scheme?
2. Explain the provision relating to Health Measures?
3. Define retrenchment. Explain the rules relating to retrenchment.

**Q. No.4. Write short notes (ANY ONE) (7)**

1. Retrenchment
  2. Awards
  3. Closure
-

Set - I

IYC/FYBMS/PRINCIPLES OF MARKETING/R & ATKT/SEMII/APR2022

Time: 2 ½ Hours

Marks: 75

- N.B.:** 1. All questions are compulsory.  
2. Figures to the right indicate full marks.  
3. Answer to each question must begin on a new page.

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SECTION I

**Q.1.) Choose the correct alternative from the given options: (38)**

1. A \_\_\_\_\_ Strategy involves marketing efforts – mainly personal selling and trade promotion – directed to intermediaries to induce them to stock and promote the product to the end user.  
a. push    b. pull    c. distribution    d. branding
2. The \_\_\_\_\_ concept lays emphasis on research and development to improve the quality which would increase the sales.  
a. Exchange    b. Production    c. Product    d. Holistic
3. \_\_\_\_\_ refers to all those forces or factors in the company's immediate environment that affects its ability to serve its target market.  
a. Marketing research    b. marketing environment    c. MIS    d. Micro environment
4. \_\_\_\_\_ environment studies human population with reference to its size, density, distribution, etc.  
a. Political    b. Economic    c. Demographic    d. Legal
5. A \_\_\_\_\_ is a set of statistical tools that assist marketing managers to make improved marketing decisions.  
a. Marketing research    b. Marketing Intelligence    c. Marketing Decision support system  
d. Idea Marketing
6. \_\_\_\_\_ is the incremental value of a brand which it commands in the market.  
a. Brand Packaging    b. Brand Equity    c. Brand Image    d. Brand Loyalty
7. \_\_\_\_\_ is a form of consumer-oriented promotion techniques.  
a. Exchange offers    b. Trade discount    c. Dealer Conferences    d. Dealer Commission
8. The \_\_\_\_\_ channel is also called zero-level marketing channel.  
a. Direct    b. indirect    c. Multi-level    d. Physical distribution

P.T.O.



9. At the introductory stage of PLC, a business firm resorts to create \_\_\_\_\_.
- a. Brand Awareness    b. Brand Image    c. Brand Value    d. Brand Loyalty
10. \_\_\_\_\_ involves preparing and placing attractive displays of a new product.
- a. Merchandising    b. Salesmanship    c. Sales Promotion    d. Personal Selling
11. \_\_\_\_\_ System takes place when two or more stages of a distribution channel are combined and managed by one firm.
- a. Vertical Marketing    b. Horizontal Marketing    c. Third party Logistic    d. Direct Marketing
12. \_\_\_\_\_ introduced the holistic concept of Marketing.
- a. Philip Kotler    b. William Stanton    c. Prof. Theodore Levitt    d. Jerome McCarthy
13. A \_\_\_\_\_ pricing strategy aims at capturing market share in the early stages of product introduction.
- a. Skimming    b. Penetration    c. Standard    d. Differential
14. \_\_\_\_\_ differences involve goodwill of the producer, brand name, brand personality, logo, etc.
- a. Product    b. Personnel    c. Image    d. Promotion
15. \_\_\_\_\_ marketing encourages individuals to pass on a marketing message to others.
- a. social media    b. viral    c. internet    d. public
16. \_\_\_\_\_ is an important element of behavioural segment.
- a. Buying motive    b. Gender    c. Religion    d. Culture
17. The main aim of \_\_\_\_\_ pricing is to reduce the impact of custom duties.
- a. Differential    b. Transfer    c. Trial    d. Skimming
18. The \_\_\_\_\_ consists of all those factors in the company's immediate environment that affects its ability to serve its target markets.
- a. Micro environment    b. Macro environment    c. Marketing environment  
d. Community
19. \_\_\_\_\_ is the perception of brand in the minds of customers or others.
- a. Brand Image    b. Brand Logo    c. Brand Association    d. Brand Loyalty

## SECTION II

**Q.1) Answer Any 2 of the following:**

(15)

- i.) Explain the meaning of marketing and its importance.
- ii.) Explain the concepts of marketing.
- iii.) Explain 4Ps of marketing in detail.

**Q.2) Answer Any 2 of the following:**

(15)

- i.) What is the meaning of marketing research? Explain the areas of marketing research.
- ii.) Explain the buying decision process.
- iii.) Explain internal factors affecting pricing.

**Q.3) Answer Any 1 of the following:**

(7)

- i.) Write the steps in product positioning.
- ii.) Explain different forms of e-marketing.
- iii.) Explain micro environment and its components.

## IYC/FYBMS/PRINCIPLES OF MARKETING/R&amp;ATKT/SEMII/APR2022

Time: 2 ½ Hours

Marks: 75

- N.B.:** 1. All questions are compulsory.  
 2. Figures to the right indicate full marks.  
 3. Answer to each question must begin on a new page.

## SECTION I

**Q.1.) Choose the correct alternative from the given options: (38)**

1. \_\_\_\_\_ is an important element of sociographic segment.  
 a. Buying motive    b. Usage rate    c. Age    d. Culture
2. The \_\_\_\_\_ concept is also known as customer-oriented concept.  
 a. Exchange    b. Marketing    c. Societal    d. Holistic
3. A combination of quality, service and price is called \_\_\_\_\_.  
 a. Customer Value Triad    b. Satisfaction    c. Delight    d. Demand
4. Marketing Guru \_\_\_\_\_ says that the customer word-of-mouth is the best alternative to advertising.  
 a. Philip Kotler    b. Al Ries    c. Jerome McCarthy    d. William Stanton
5. Marketing Decision support system is an important component of \_\_\_\_\_.  
 a. Marketing research    b. MIS    c. Marketing Environment    d. Marketing Intelligence
6. \_\_\_\_\_ marketing system is an arrangement whereby two or more firms at the same level join together for marketing purposes to capitalize on a new opportunity.  
 a. Horizontal    b. Vertical    c. Zero-level    d. Multi-level
7. \_\_\_\_\_ involves preparing and placing attractive displays of a new product.  
 a. Merchandising    b. Salesmanship    c. Sales Promotion    d. Personal Selling
8. In \_\_\_\_\_ strategy, a higher priced product is added to its existing low-priced product line.  
 a. Trading up    b. Trading down    c. Continuation    d. Skimming
9. \_\_\_\_\_ System takes place when two or more stages of a distribution channel are combined and managed by one firm.  
 a. Vertical Marketing    b. Horizontal Marketing    c. Third party Logistics  
 d. Direct Marketing
10. \_\_\_\_\_ is a form of consumer-oriented promotion techniques.  
 a. Exchange offers    b. Trade discount    c. Dealer Conferences    d. Dealer Commission

P.T.O

11. At the growth stage of PLC, a business firm tries to \_\_\_\_\_.
- a. Brand Awareness    b. Increase market share    c. Develop new product  
d. Reduce costs
12. According to Philip Kotler there are \_\_\_\_\_ levels of product.
- a. Three    b. Four    c. Five    d. Six
13. The \_\_\_\_\_ product constitutes the primary service or benefit that a customer is looking for.
- a. Core    b. Basic    c. Expected    d. Differential
14. The main aim of \_\_\_\_\_ pricing is to reduce the impact of custom duties.
- a. Differential    b. Transfer    c. Trial    d. Skimming
15. A \_\_\_\_\_ Strategy involves marketing efforts – mainly personal selling and trade promotion – directed to intermediaries to induce them to stock and promote the product to the end user.
- a. push    b. pull    c. distribution    d. branding
16. In \_\_\_\_\_ segmentation, consumers are classified on the basis of life style and personal traits.
- a. Psychographic    b. Demographic    c. Geographic    d. Behavioural
17. \_\_\_\_\_ differences involve goodwill of the producer, brand name, brand personality, logo, etc.
- a. Product    b. Personnel    c. Image    d. Promotion
18. \_\_\_\_\_ marketing refers to marketing to small segment of the market.
- a. Small    b. Micro    c. Niche    d. Special
19. \_\_\_\_\_ is the perception of brand in the minds of customers or others.
- a. Brand Image    b. Brand Logo    c. Brand Association    d. Brand Loyalty

## SECTION II

**Q.1) Answer Any 2 of the following:** (15)

- i.) Explain the meaning and features of MIS.
- ii.) Explain different pricing strategies.
- iii.) Explain the importance of packing.

**Q.2) Answer Any 2 of the following:** (15)

- i.) Explain the significance of promotion.
- ii.) What is the meaning of marketing mix? Explain its elements in detail.
- iii.) Explain meaning and types of market segmentation.

**Q.3) Answer Any 1 of the following:** (7)

- i.) Explain the importance of consumer behaviour.
- ii.) Explain the meaning and importance of positioning.
- iii.) Explain the advantages of internet marketing.









- N. B. : 1) All questions are compulsory  
 2) Figures to the right indicates full marks  
 3) Answer to each question must begin on a new page.

### SECTION A

#### Q.1 : Choose the Correct Alternative.

(38)

1. \_\_\_\_\_ environment includes a set of values, beliefs, customs and behaviour that exists within a population.
 

a. Demographic	c) Socio – cultural
b. Economic	d) Political.
2. Human, physical and financial resources are the components of \_\_\_\_\_ Environment.
 

a. Internal	c) Economic
b. Political	d) External
3. \_\_\_\_\_ refers to the value of a brand.
 

a. Brand positioning	c) Brand loyalty
b. Brand equity	d) Brand personality.
4. Value system, mission and objectives are the factors of \_\_\_\_\_ environment.
 

a. Micro	c) Internal
b. Macro	d) External.
5. Unfavorable changes in the business environment bring \_\_\_\_\_ to the business.
 

a. Opportunities	c) Strength
b. Threats	d) Weaknesses
6. Business environment is \_\_\_\_\_.
 

a. Static	c) multi facted
b. Simple to understand	d) flexible
7. \_\_\_\_\_ establishes a framework for trade policies.
 

a. WTO	c) IFC
b. GATT	d) IMF
8. Bretton wood conference was held in \_\_\_\_\_.
 

a. 1942	c) 1946
b. 1944	d) 1947
9. GATT is a \_\_\_\_\_.
 

a. International monetary fund	c) protection of intellectual property
b. Trade policy	d) Multilateral Agreement
10. TRIMS stands for \_\_\_\_\_.
 

a. Trade related investment measures	c) Trade related intellectual measures
b. Trade requires investment measures	d) Trade related investors Measures
11. Uruguay Round popularly known as the \_\_\_\_\_.
 

a. Final text	c) Draft dunkel
b. Dunkel draft	d) Final draft

12. Michael porter's five forces model provides useful input for \_\_\_\_\_ analysis
- a. Economic  
b. Advertising  
c) SWOT  
d) market
13. \_\_\_\_\_ marketer is a small firm that choose to operate in some specialised part of the market.
- a. Niche  
b. Leader  
c) Challenger  
d) Follower
14. Technology changes fast in case of \_\_\_\_\_ industry.
- a. FMCG  
b. Mechanical  
c) Chemical  
d) Electronics
15. \_\_\_\_\_ is a public corporation.
- a. ECGC  
b. IOC  
c) COI  
d) Ministry of finance
16. In \_\_\_\_\_ attack the competitor's weak areas are targeted.
- a. Frontal  
b. Encirclement  
c) Flank  
d) back flank
17. Liberalisation, Privatization and Globalization policy (LPG) was passed in India in the year \_\_\_\_\_.
- a. 1990  
b. 1995  
c) 1991  
d) 1996
18. \_\_\_\_\_ is the moral fabric of society.
- a. Beliefs  
b. Ethics  
c) Culture  
d) non of these
19. The basic of business is \_\_\_\_\_.
- a. Profiteering.  
b. Profit maximization  
c) Buying in bulk  
d) Buying and selling.

### SECTION B

- Q2. A) Explain nature and scope of business (08)  
B) Explain need and importance of business environment analysis. (07)
- OR**
- A) Explain Role of government in business. (08)  
B) Explain different types writs (07)
- Q3. A) What is Social Responsibility of business? Explain Responsibility towards Employees and consumers and community. (08)  
B) Explain sunrise sectors of Indian economy (07)
- OR**
- A) Define WTO. Explain its agreements in brief. (08)  
B) Explain Michael Porter's Five Forces Analysis. (07)
- Q4. A) Explain competitive strategies for market leader and market challengers. (07)  
B) Explain fundamental rights of Indian Constitution. (07)

set III

IYC/FYBMS/BUSINESS ENVIRONMENT/SEM II /REG/MAR-2020

DURATION : 2 ½ Hrs

MARKS : 75

- N. B. : 1) All questions are compulsory  
 2) Figures to the right indicates full marks  
 3) Answer to each question must begin on a new page.

**SECTION A**

**Q.1 : Choose the Correct Alternative.**

**(38)**

1. Unfavorable changes in the business environment bring \_\_\_\_\_ to the business.
 

a) Opportunities	c) Strength
b) Threats	d) Weaknesses
2. Business environment is \_\_\_\_\_.
 

a) Static	c) multi facted
b) Simple to understand	d) flexible
3. \_\_\_\_\_ establishes a framework for trade policies.
 

a) WTO	c) IFC
b) GATT	d) IMF
4. Bretton wood conference was held in \_\_\_\_\_.
 

a) 1942	c) 1946
b) 1944	d) 1947
5. GATT is a \_\_\_\_\_.
 

a) International monetary fund	c) protection of intellectual property
b) Trade policy	d) Multilateral Agreement
6. TRIMS stands for \_\_\_\_\_.
 

a) Trade related investment measures	c) Trade related intellectual measures
b) Trade requires investment measures	d) Trade related investors Measures
7. Uruguay Round popularly known as the \_\_\_\_\_.
 

a) Final text	c) Draft dunkel
b) Dunkel draft	d) Final draft
8. Michael porter's five forces model provides useful input for \_\_\_\_\_ analysis
 

a) Economic	c) SWOT
b) Advertising	d) market
9. \_\_\_\_\_ marketer is a small firm that choose to operate in some specialised part of the market.
 

a) Niche	c) Challenger
b) Leader	d) Follower
10. Technology changes fast in case of \_\_\_\_\_ industry.
 

a) FMCG	c) Chemical
b) Mechanical.	d) Electronics
11. \_\_\_\_\_ is a public corporation.
 

a) ECGC	c) COI
b) IOC	d) Ministry of finance
12. In \_\_\_\_\_ attack the competitor's weak areas are targeted.
 

a) Frontal	c) Flank
b) Encirclement	d) back flank

13. Liberalisation, Privatization and Globalization policy (LPG) was passed in India in the year \_\_\_\_\_.
- a) 1990  
b) 1995  
c) 1991  
d) 1996
14. \_\_\_\_\_ is the moral fabric of society.
- a) Beliefs  
b) Ethics  
c) Culture  
d) non of these
15. \_\_\_\_\_ environment includes a set of values, beliefs, customs and behaviour that exists within a population.
- a) Demographic  
b) Economic  
c) Socio - cultural  
d) Political.
16. \_\_\_\_\_ refers to the value of a brand.
- a) Brand positioning  
b) Brand equity  
c) Brand loyalty  
d) Brand personality.
17. Value system, mission and objectives are the factors of \_\_\_\_\_ environment.
- a) Micro  
b) Macro  
c) Internal  
d) External.
18. The basic of business is \_\_\_\_\_.
- a) Profiteering.  
b) Profit maximization  
c) Buying in bulk  
d) Buying and selling.
19. Human, physical and financial resources are the components of \_\_\_\_\_ Environment.
- a) Internal  
b) Political  
c) Economic  
d) External

### SECTION B

- Q2. A) Explain types of business organizations. (08)  
B) Explain need and importance of business environment analysis. (07)
- OR
- A) Explain Role of government in business. (08)  
B) Explain different types of business environment. (07)
- Q3. A) What is Social Responsibility of business? Explain Responsibility towards Employees and consumers and community. (08)  
B) Limitations of business environment analysis (07)
- OR
- A) Define WTO. Explain its Principles and functions. (08)  
B) Explain Michael Porter's Five Forces Analysis. (07)
- Q4. A) Explain competitive strategies for market leader and market challengers. (07)  
B) Explain fundamental rights of Indian Constitution. (07)

IYC/FYBMS/Sem-II/Business Mathematics/Reg & ATKT-2022

Duration:  $2\frac{1}{2}$  Hrs

Max. Marks: 75

- N.B.:** 1) All questions are compulsory  
2) Figure to the right indicate full marks.  
3) Question paper is divided into two sections.  
4) Non-Scientific calculator is allowed.

**Section-I**

Choose the appropriate option of the following: [Each carry 2 marks] [50marks]

- The value of  $\begin{vmatrix} 1 & 3 & 1 \\ 0 & 2 & 0 \\ 0 & 0 & 8 \end{vmatrix}$  is \_\_\_\_\_  
(a) 16 (b) 2  
(c) 32 (d) 42
- For the function  $f(m) = m^2 - m$ , then the value  $f(-1)$  is \_\_\_\_  
(a) -1 (b) 0  
(c) -2 (d) 2
- Value of  $\begin{vmatrix} 1 & -2 \\ 4 & 4 \end{vmatrix}$  is...\_\_  
(a) 10 (b) -8  
(c) 12 (d) 14
- The value of  $6!$  is.....  
(a) 720 (b) 420  
(c) 120 (d) 118
- If  $A = \begin{bmatrix} 1 & 1 \\ 6 & 2 \end{bmatrix}$ ,  $B = \begin{bmatrix} 1 & 1 \\ 0 & 4 \end{bmatrix}$ , then the matrix  $A + B$  is \_\_\_\_\_  
(a)  $\begin{bmatrix} 2 & 2 \\ 6 & 8 \end{bmatrix}$  (b)  $\begin{bmatrix} 2 & 2 \\ 6 & 6 \end{bmatrix}$   
(c)  $\begin{bmatrix} 2 & 2 \\ 6 & 3 \end{bmatrix}$  (d)  $\begin{bmatrix} 5 & 2 \\ 3 & 1 \end{bmatrix}$
- A square matrix whose determinant value is non-zero is called as.....  
(a) Non - singular matrix (b) Singular matrix  
(c) Null matrix (d) Square matrix
- For a demand function  $p = 2 - D$ , the total revenue at  $D = 2$  is  
(a) 0 (b) 2  
(c) 4 (d) none of these

8. If  $A = \begin{bmatrix} 2 & 1 \\ 1 & 2 \end{bmatrix}$ ,  $B = \begin{bmatrix} 1 & 5 \\ 3 & 4 \end{bmatrix}$ , then the matrix  $A + B$  is \_\_\_\_\_
- (a)  $\begin{bmatrix} 3 & 6 \\ 4 & 6 \end{bmatrix}$  (b)  $\begin{bmatrix} 3 & 2 \\ 4 & 2 \end{bmatrix}$   
(c)  $\begin{bmatrix} 3 & 6 \\ 8 & 5 \end{bmatrix}$  (d)  $\begin{bmatrix} 5 & 2 \\ 3 & 1 \end{bmatrix}$
9. The value of  $5! - 2!$  is.....
- (a) 124 (b) 122  
(c) 120 (d) 118
10. If  $f(x) = 3 - 2x$  for  $-2 \leq x \leq 2$ , then  $f(-2)$  is .....
- (a) 7 (b) -9  
(c) Doesn't exist (d) None of these.
11. If  $y = 8^x$ , then
- (a)  $\frac{dy}{dx} = x \log 8$  (b)  $\frac{dy}{dx} = 8 \log x$   
(c)  $\frac{dy}{dx} = 8^x \log x$  (d)  $\frac{dy}{dx} = 8^x \log 8$
12. The value of  $\frac{8!}{2!}$  is \_\_\_\_\_
- (a) 40320 (b) 20160  
(c) 30320 (d) 0
13. The derivative of  $5x^2 + 10x + 7$  w.r.t  $x$  is
- (a)  $5x + 10$  (b)  $10x + 10$   
(c)  $10x + 7$  (d) none of these
14. The derivative of  $x + \log x$  w.r.t  $x$  is \_\_\_\_\_
- (a)  $1 + \frac{1}{x}$  (b)  $x + \frac{1}{x}$   
(c)  $1 - \frac{1}{x}$  (d)  $-x + \frac{1}{x}$
15. The value of  $5p_2$  is .....
- (a) 30 (b) 20  
(c) 40 (d) 50
16. Value of  $\begin{vmatrix} 3 & -2 \\ 4 & 3 \end{vmatrix}$  is \_\_\_\_\_
- (a) 0 (b) -18 (c) 17 (d) 10
17. A square matrix whose determinant value is 0 is called as.....
- (a) Non - singular matrix (b) Singular matrix  
(c) Null matrix (d) Square matrix
18. If  $A$  is matrix of order  $m \times n$  then it contains .....
- (a)  $n$  rows (b)  $m$  rows  
(c)  $m \cdot n$  rows (d)  $m \cdot m$  rows

19. The function  $f(x) = 3x^3 + 2$  is a/an \_\_\_\_\_
- (a) Increasing function                      (b) Decreasing function  
(c) Constant function                        (d) None of these

20. The function  $f(x) = 220$  is a/an \_\_\_\_\_
- (a) Linear function                      (b) Exponential function  
(c) Constant function                      (d) Logarithmic function

Section-II

**A. Attempt any FIVE from the following:**

**[20 marks]**

Q1. If  $A = \begin{bmatrix} 2 & 4 \\ 1 & 1 \end{bmatrix}$ , prove that  $A^2 - 3A - 2I$  is a null matrix where  $I$  is identity matrix of order  $2 \times 2$ .

Q2. Find value of  $x$  if  $\begin{vmatrix} x & x-2 \\ x+4 & x+3 \end{vmatrix} = 0$

Q3. If  $f(x) = 5$ , for  $-1 \leq x < 1$   
 $= 4 + x$ , for  $1 \leq x < 5$   
 $= 2x - 1$ , for  $5 \leq x < 10$ .

Find  $f(0)$ ,  $f(3.1)$ ,  $f(-0.5)$  and  $f(6)$ .

Q4. Solve the equation using Cramer's Rule.  
 $3X - Y = 5$ ;  $4X + 3Y = 11$

Q5. If  $y = 3e^{2x} - 4e^{-2x}$  show that  $\frac{d^2y}{dx^2} = 4y$ .

Q6. Find value of  $n$ , if  $2np_3 = 100 + np_2$

Q7. If  $A = \begin{bmatrix} 1 & 2 \\ 1 & 4 \end{bmatrix}$ ,  $B = \begin{bmatrix} 2 & 3 \\ 4 & 1 \end{bmatrix}$ , find  $AB$  and  $BA$ . Also check whether they are equal or not.

**B. Attempt any THREE from the following:**

**[15 marks]**

Q1. If  $y = \frac{2x^2 - 3x + 5}{x^2 + 1}$  find  $\frac{dy}{dx}$

Q2. If  $f(x) = 3x^2 - 2x + 4$  and  $f(x) = f(x - 1)$  then find the values of  $x$ .

Q3. If  $A = \begin{bmatrix} 1 & 2 & 4 \\ 0 & 5 & 6 \\ 2 & 7 & 9 \end{bmatrix}$ ,  $B = \begin{bmatrix} 3 & 5 & 6 \\ 5 & 0 & 9 \\ 4 & 2 & 0 \end{bmatrix}$  and  $C = \begin{bmatrix} 2 & 6 & 5 \\ 3 & 4 & 7 \\ 8 & 0 & 1 \end{bmatrix}$  then find  $3A - B + 2C$ .

Q4. Find value of  $x$  if  $\begin{vmatrix} x & 3 & x+1 \\ 2 & 4 & 3 \\ x+3 & 9-x & 8 \end{vmatrix} = 0$

IYC/FYBMS/Sem-II/Business Mathematics/Reg & ATKT-2022

Duration: 2 1/2 Hrs

Max. Marks: 75

- N.B.: 1) All questions are compulsory  
 2) Figure to the right indicate full marks.  
 3) Question paper is divided into two sections.  
 4) Non-Scientific calculator is allowed.

Section-I

Choose the appropriate option of the following: [Each carry 2 marks] [50marks]

- For the function  $f(x) = x - x^2$ , then the value  $f(-1)$  is  
 (a) -1 (b) 0  
 (c) -2 (d) 2
- If  $f(x) = 8^x$ , then  
 (a)  $f(x+1) = 8f(x)$  (b)  $f(x+1) = 8f(x-1)$   
 (c)  $f(x) = 8f(x-1)$  (d) None of these
- The derivative of  $xe^x + k$  w.r.t  $x$  is  
 (a)  $e^x + x$  (b)  $xe^x + x + 1$   
 (c)  $e^x(x+1)$  (d)  $e^x + x + 1$
- The function  $y = 11x - 1$  is always  
 (a) Increasing function (b) Decreasing function  
 (c) Constant function (d) None of these
- For a demand function  $p = 2 - D$ , the total revenue at  $D = 2$  is  
 (a) 0 (b) 2  
 (c) 4 (d) none of these
- The value of  $5!$  is.....  
 (a) 124 (b) 122  
 (c) 120 (d) 118
- The value of  $5! - 2!$  is.....  
 (a) 124 (b) 122  
 (c) 120 (d) 118
- If  $y = 8^x$ , then  
 (a)  $\frac{dy}{dx} = x \log 8$  (b)  $\frac{dy}{dx} = 8 \log x$   
 (c)  $\frac{dy}{dx} = 8^x \log x$  (d)  $\frac{dy}{dx} = 8^x \log 8$
- The derivative of  $5x^2 + 10x + 7$  w.r.t  $x$  is  
 (a)  $5x + 10$  (b)  $10x + 10$   
 (c)  $10x + 7$  (d) none of these
- The derivative of  $x + \log x$  w.r.t  $x$  is  
 (a)  $1 + \frac{1}{x}$  (b)  $x + \frac{1}{x}$   
 (c)  $1 - \frac{1}{x}$  (d)  $-x + \frac{1}{x}$
- If  $f(x) = 3 - 2x$  for  $-2 \leq x \leq 2$ , then  $f(-3)$  is .....  
 (a) 9 (b) -9  
 (c) Doesn't exist (d) none of these.



12. Value of  $\begin{vmatrix} 3 & -2 \\ 4 & 3 \end{vmatrix}$  is \_\_\_\_\_
- (a) 0 (b) -18  
(c) 17 (d) 10
13. If  $A = \begin{bmatrix} 2 & 1 \\ 1 & 2 \end{bmatrix}$ ,  $B = \begin{bmatrix} 1 & 5 \\ 3 & 4 \end{bmatrix}$ , then the matrix  $A + B$  is \_\_\_\_\_
- (a)  $\begin{bmatrix} 3 & 6 \\ 4 & 6 \end{bmatrix}$  (b)  $\begin{bmatrix} 3 & 2 \\ 4 & 2 \end{bmatrix}$   
(c)  $\begin{bmatrix} 3 & 6 \\ 8 & 5 \end{bmatrix}$  (d)  $\begin{bmatrix} 5 & 2 \\ 3 & 1 \end{bmatrix}$
14. A square matrix whose determinant value is 0 is called as.....
- (a) Non - singular matrix (b) Singular matrix  
(c) Null matrix (d) Square matrix
15. If A is matrix of order  $m \times n$  then it contains .....
- (a) n rows (b) m rows  
(c) m.n rows (d) m.m rows
16. The value of  $\frac{8!}{2!}$  is \_\_\_\_\_
- (a) 40320 (b) 20160  
(c) 30320 (d) 0
17. A square matrix whose determinant value is non-zero is called as.....
- (a) Non - singular matrix (b) Singular matrix  
(c) Null matrix (d) Square matrix
18. The value of  $\begin{vmatrix} 0 & 3 & 1 \\ 0 & 4 & 0 \\ 0 & 0 & 8 \end{vmatrix}$  is \_\_\_\_\_
- (a) 12 (b) 22  
(c) 32 (d) 42
19. The function  $f(x) = 3x^3 + 2$  is a/an \_\_\_\_\_
- (a) Increasing function (b) Decreasing function  
(c) Constant function (d) None of these
20. The value of  $5p_2$  is .....
- (a) 30 (b) 20  
(c) 40 (d) 50

**Section-II**

**A. Attempt any FIVE from the following:**

**[20 marks]**

Q1. If  $f(x) = 2 + 3x$  for  $1 \leq x < 4$   
 $= 3 + x$  for  $4 \leq x < 7$   
 $= 2x + 7$  otherwise

Find  $f(0)$ ,  $f(-3)$ ,  $f(2)$  and  $f(6)$

Q2. Find value of  $x$  if  $\begin{vmatrix} x & x-2 \\ x+4 & x+3 \end{vmatrix} = 0$

Q3. Find the derivative of  $y$  w.r.t.  $x$ :  
i)  $y = 2x^8 - 5\log x + 3x + 4e^x + 25$   
ii)  $y = x^7 + 7^x + 7^7$

Q4. Solve the equation using Cramer's Rule.  
 $2X+3Y=11$ ;  $4X-Y=1$

Q5. If  $f(x) = x^2 - 2x + 7$  and  $f(x) = f(x-1) + 5$  then find the values of  $x$ .

Q6. Find value of  $n$ , if  $2np_3 = 100 * np_2$

Q7. If  $A = \begin{bmatrix} 1 & 2 \\ 1 & 4 \end{bmatrix}$ ,  $B = \begin{bmatrix} 2 & 3 \\ 4 & 1 \end{bmatrix}$ , find  $AB$  and  $BA$ . Also check whether they are equal or not.

**B. Attempt any THREE from the following:**

**[15 marks]**

Q1. Find the value of  $x$  for which the function  $f(x) = x^2 - 4x + 1$  is \_\_\_\_\_  
i) increasing function                      ii) decreasing function

Q2. If  $y = 3e^{2x} - 4e^{-2x}$  show that  $\frac{d^2y}{dx^2} = 4y$ .

Q3. If  $A = \begin{bmatrix} 2 & 4 & 4 \\ 4 & 2 & 4 \\ 4 & 4 & 2 \end{bmatrix}$ , show that  $A^2 - 8A$  is a scalar matrix.

Q4. Find value of  $x$  if  $\begin{vmatrix} x & 3 & x+1 \\ 2 & 4 & 3 \\ x+3 & 9-x & 8 \end{vmatrix} = 0$

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Single copy.

set I

IYC/FYBMS/Sem-II/Business Mathematics/Reg & ATKT-2022

Duration:  $2\frac{1}{2}$  Hrs

Max. Marks: 75

- N.B.: 1) All questions are compulsory  
2) Figure to the right indicate full marks.  
3) Question paper is divided into two sections.  
4) Non-Scientific calculator is allowed.

Section-I

Choose the appropriate option of the following: [Each carry 2 marks]

[50marks]

- For the function  $f(m) = m^2 - m$ , then the value  $f(-1)$  is \_\_\_\_  
(a) -1 (b) 0  
(c) -2 (d) 2
- Value of  $\begin{vmatrix} 1 & -2 \\ 4 & 4 \end{vmatrix}$  is... \_\_\_\_  
(a) 10 (b) -8  
(c) 12 (d) 14
- The value of  $6!$  is.....  
(a) 720 (b) 420  
(c) 120 (d) 118
- If  $A = \begin{bmatrix} 1 & 1 \\ 6 & 2 \end{bmatrix}$ ,  $B = \begin{bmatrix} 1 & 1 \\ 0 & 4 \end{bmatrix}$ , then the matrix  $A + B$  is \_\_\_\_  
(a)  $\begin{bmatrix} 2 & 2 \\ 6 & 8 \end{bmatrix}$  (b)  $\begin{bmatrix} 2 & 2 \\ 6 & 6 \end{bmatrix}$   
(c)  $\begin{bmatrix} 2 & 2 \\ 6 & 3 \end{bmatrix}$  (d)  $\begin{bmatrix} 5 & 2 \\ 3 & 1 \end{bmatrix}$
- The value of  $5! - 2!$  is.....  
(a) 124 (b) 122  
(c) 120 (d) 118
- The value of  $\begin{vmatrix} 1 & 3 & 1 \\ 0 & 2 & 0 \\ 0 & 0 & 8 \end{vmatrix}$  is \_\_\_\_  
(a) 16 (b) 2  
(c) 32 (d) 42
- A square matrix whose determinant value is non-zero is called as.....  
(a) Non - singular matrix (b) Singular matrix  
(c) Null matrix (d) Square matrix
- For a demand function  $p = 2 - D$ , the total revenue at  $D = 2$  is  
(a) 0 (b) 2  
(c) 4 (d) none of these

9. The value of  $5p_2$  is .....
- (a)30 (b)20  
(c)40 (d)50
10. If  $y = 8^x$ , then
- (a)  $\frac{dy}{dx} = x \log 8$  (b)  $\frac{dy}{dx} = 8 \log x$   
(c)  $\frac{dy}{dx} = 8^x \log x$  (d)  $\frac{dy}{dx} = 8^x \log 8$
11. The derivative of  $5x^2 + 10x + 7$  w.r.t  $x$  is
- (a)  $5x + 10$  (b)  $10x + 10$   
(c)  $10x + 7$  (d) none of these
12. The derivative of  $x + \log x$  w.r.t  $x$  is \_\_\_\_\_
- (a)  $1 + \frac{1}{x}$  (b)  $x + \frac{1}{x}$   
(c)  $1 - \frac{1}{x}$  (d)  $-x + \frac{1}{x}$
13. If  $f(x) = 3 - 2x$  for  $-2 \leq x \leq 2$ , then  $f(-3)$  is .....
- (a) 9 (b) -9  
(c) Doesn't exist (d) 7
14. Value of  $\begin{vmatrix} 3 & -2 \\ 4 & 3 \end{vmatrix}$  is \_\_\_\_\_
- (a) 0 (b) -18 (c) 17 (d) 10
15. The value of  $\frac{8!}{2!}$  is \_\_\_\_\_
- (a) 40320 (b) 20160  
(c) 30320 (d) 0
16. If  $A = \begin{bmatrix} 2 & 1 \\ 1 & 2 \end{bmatrix}$ ,  $B = \begin{bmatrix} 1 & 5 \\ 3 & 4 \end{bmatrix}$ , then the matrix  $A + B$  is \_\_\_\_\_
- (a)  $\begin{bmatrix} 3 & 6 \\ 4 & 6 \end{bmatrix}$  (b)  $\begin{bmatrix} 3 & 2 \\ 4 & 2 \end{bmatrix}$   
(c)  $\begin{bmatrix} 3 & 6 \\ 8 & 5 \end{bmatrix}$  (d)  $\begin{bmatrix} 5 & 2 \\ 3 & 1 \end{bmatrix}$
17. A square matrix whose determinant value is 0 is called as.....
- (a) Non - singular matrix (b) Singular matrix  
(c) Null matrix (d) Square matrix
18. If  $A$  is matrix of order  $m \times n$  then it contains .....
- (a)  $n$  rows (b)  $m$  rows  
(c)  $m.n$  rows (d)  $m.m$  rows
19. The function  $f(x) = 3x^3 + 2$  is a/an \_\_\_\_\_
- (a) Increasing function (b) Decreasing function  
(c) Constant function (d) None of these
20. The function  $f(x) = 220$  is a/an \_\_\_\_\_

- (a) Linear function                      (b) Exponential function  
 (c) Constant function                  (d) Logarithmic function

Section-II

**A. Attempt any FIVE from the following:**

**[20 marks]**

Q1. Find the value of  $x$  for which the function  $f(x) = x^2 - 4x + 1$  is \_\_\_\_\_  
 i) increasing function                      ii) decreasing function

Q2. Find value of  $x$  if  $\begin{vmatrix} x & x-2 \\ x+4 & x+3 \end{vmatrix} = 0$

Q3. If  $f(x) = 5$ , for  $-1 \leq x < 1$   
 $= 4 + x$ , for  $1 \leq x < 5$   
 $= 2x - 1$ , for  $5 \leq x < 10$ .

Find  $f(0)$ ,  $f(3.1)$ ,  $f(-0.5)$  and  $f(6)$ .

Q4. Solve the equation using Cramer's Rule.  
 $3X - Y = 5$ ;  $4X + 3Y = 11$

Q5. If  $y = 3e^{2x} - 4e^{-2x}$  show that  $\frac{d^2y}{dx^2} = 4y$ .

Q6. Find value of  $n$ , if  $2np_3 = 100 * np_2$

Q7. If  $A = \begin{bmatrix} 1 & 2 \\ 1 & 4 \end{bmatrix}$ ,  $B = \begin{bmatrix} 2 & 3 \\ 4 & 1 \end{bmatrix}$ , find  $AB$  and  $BA$ . Also check whether they are equal or not.

**B. Attempt any THREE from the following:**

**[15 marks]**

Q1. If  $y = \frac{x^3 \log x}{x^2 + 1}$  find  $\frac{dy}{dx}$

Q2. If  $f(x) = 3x^2 - 2x + 4$  and  $f(x) = f(x - 1)$  then find the values of  $x$ .

Q3. If  $A = \begin{bmatrix} 1 & 2 & 4 \\ 0 & 5 & 6 \\ 2 & 7 & 9 \end{bmatrix}$ ,  $B = \begin{bmatrix} 3 & 5 & 6 \\ 5 & 0 & 9 \\ 4 & 2 & 0 \end{bmatrix}$  and  $C = \begin{bmatrix} 2 & 6 & 5 \\ 3 & 4 & 7 \\ 8 & 0 & 1 \end{bmatrix}$  then find  $3A - B + 2C$ .

Q4. Find value of  $x$  if  $\begin{vmatrix} x & 3 & x+1 \\ 2 & 4 & 3 \\ x+3 & 9-x & 8 \end{vmatrix} = 0$

\*\*\*\*\*

TIME: 2 ½ Hours

MARKS: 75

N.B.:

- 1) All Questions are compulsory.
- 2) Figures to the right indicate full marks.
- 3) Answers to each new question should begin on a new page.

## SECTION-I

Q1 A) Fill in the blanks with suitable options:

(38)

1. When an order is repeated regularly, it is called as .... Order. (Routine, Trial, Repeat)
2. In a ..... conference audio-visual communication is possible. (Tele, Video, Satellite)
3. \_\_\_\_ provides a personal touch which helps in building good will. (Open House, Fairs, Exhibitions)
4. Decisions cannot be taken at a..... (conference, meeting, seminar)
5. A ....., Interview is planned on the spot. (Structured, Unstructured, group)
6. Transparency is also called as..... (viewgraph, viewsee, viewpoll)
7. \_\_\_\_\_ Reports states the progress of a task. (Project, Progress, Individual)
8. Summarization involves ....., the passage. (decreasing, increasing, dividing)
9. A ..... Interview is similar to a Group Discussion. (Panel, Group, Clinical)
10. Promotional Leaflets and Fliers are used for \_\_\_\_\_ promotion. (Sales, Post, Academic)
11. A selection interview is a type of \_\_\_\_\_ interview. (Media, Business, Trade)
12. The RTI Act came into force in the year \_\_\_\_\_. (1998, 2005, 2000)
13. The full form of AIDA is \_\_\_\_\_, interest, desire and action. (Attraction, attention, appeal)
14. A \_\_\_\_\_ letter of inquiry is sent in response to an advertisement. (Solicited, unsolicited, invited)
15. \_\_\_\_\_ refers to a list of items to be discussed at a meeting. (Agenda, Notice, Resolution)
16. In a Panel interview there is/are ..... Interviewers. (more than 1, 5, 10)
17. A ....., Interview is conducted before a Group Discussion. (Selection, Exit, Stress)
18. \_\_\_\_\_ plays the role of a leader in a meeting. (Boss, Chairperson, Secretary)
19. At a conference, the delegates have ..... voting rights. (complete, no, partial)

## SECTION-II

- QII a) Enumerate the conduct of Exit interview. (5)
- b) List and explain the disadvantages of a conference. (5)

OR

- c) Define Interview. Explain WASP Technique. (5)
- d) List and explain any five measures of promoting the external Public Relation in an organization. (5)

- QIII a) Draft a Letter of Inquiry from Kukhreja Pvt. Ltd. To Pasanda Cateres Pvt. Ltd. asking for a quotation for lunch for 150 persons. Use the Complete Block Layout. (5)

- b) You had ordered 10 dozens of Hapus Aams boxes from Devrai Farms. Instead of Hapus they provided Pairi Mangoes. Write a Letter of Complaint in the Modified Block layout. (5)

OR

- c) A Committee has been appointed to investigate the decline of sales of Omni Ceiling Fans in the city of Mumbai market. Draft an investigative report in Business Layout. (10)

- QIV a) Draft a Letter of Sales promoting 'IFB Dishwasher' that has been recently launched in the Market. Use the Semi- Block Layout. (7)

**OR**

b) Draft a letter addressed to The President, District Consumer Redressal Forum, Sudarshan Building, Gokhale Road, Dadar, Mumbai complaining about a defective music system sold to you by Avni Electronics, Malad, Mumbai. Use the Complete Block Layout. (7)

**QV) Write Short Notes: (Any Two)**

(10)

1. Stress Interview
2. Videoconferencing
3. Types of Interview Questions.
4. Features of Group Discussion

TIME: 2 ½ Hours

MARKS: 75

N.B.:

- 1) All Questions are compulsory.
- 2) Figures to the right indicate full marks.
- 3) Answers to each new question should begin on a new page.

## SECTION-I

Q1 A) Fill in the blanks with suitable options:

(38)

1. A ..... provides a personal touch to promote goodwill. (Open House, Exhibition, Press Conference)
2. Slide Projector is a variant of the ..... (OHP, Transparency, PPT)
3. The last stage of Selection Interview is ..... (Parting, Pleasing, Pushing)
4. Teleconference is also called as ..... (Phone, Muted, Video)
5. Appraisal Interview is also called as ..... Interview. (Assessment, Stress, Clinical)
6. .... is sent by the Secretary of the company. (Notices, Reprts, Leaflets)
7. The word 'Interview' is derived from the ..... word entrevoir. (Greek, Latin, French)
8. World Consumer day is celebrated on ..... March every year. (15<sup>th</sup>, 24<sup>th</sup>, 20<sup>th</sup>)
9. .... is different from Precis Writing in shortening the passage. ( Summarization, Essay, Poem)
10. A person who conducts an Interview is called as (Interviewer, Interviewee, Candidate)
11. \_\_\_ Interview helps to identify the problems of an organization. (Group Discussion, Conference, Meetings)
12. A question on which vote is to be taken is called as ..... (Motion, Minutes, Resolution)
13. Justice delayed is justice. .... (denied, ignored, lost)
14. A \_\_\_\_\_ letter of inquiry is written on one's own initiative. (Solicited, Unsolicited, Invitation)
15. \_\_\_\_\_ Interview helps in motivating employees. (Appraisal, Exit, Selection)
16. .... is a powerful tool of communication within an organization. (House Organ, Press Release, Radio)
17. \_\_\_\_\_ Collection letters contains cartoons to tease the Debtors. (Stunt, Trade, Adjustment)
18. \_\_\_\_\_ Report deals with the promotion of an employee.. (Appraisal, Project, Feasibility)
19. A conference should be ..... based (need, time, reason)

## SECTION-II

- QII a) Define Interview. Explain the types of Interview Questions. (5)
- b) Explain the modern methods of a conference. (5)
- OR**
- c) Differentiate between Leaflets and Fliers. (5)
- d) Define PR. Explain the functions of a PR Department of an organization. (5)

- QIII a) Draft a Letter of Inquiry to Home Decors Pvt. Ltd. asking for details of Modular Kitchen to furnish your new apartment. Use the Full Block Layout. (5)
- b) You had ordered a dressing table from Shisham House. They delivered it in damaged condition. Write a Letter of Complaint in the Modified Block layout. (5)

**OR**

- c) A Committee has been appointed to investigate the decline of sales of GL LED TV in the city of Mumbai market. Draft an Investigative report in Business Layout. (10)



**QIV a)** Draft a Letter of Sales promoting 'Kesh- Herbal Hair Oil' that has been recently launched in the Market by Mitti Pvt. Ltd.. Use the Semi- Block Layout. (7)

**OR**

b) Draft a letter addressed to The President, District Consumer Redressal Forum, Sudarshan Building, Gokhale Road, Dadar, Mumbai complaining about a malfunctioning LED Television sold to you by Dinesh Electronics, Bandra, Mumbai. Use the Complete Block Layout. (7)

**QV) Write Short Notes: (Any Two)** (10)

1. Types of Reports.
2. Exit Interview
- 3 Advantages of Conference.
4. Measures to promote Internal PR of an organization.

TIME: 2 ½ Hours

MARKS: 75

N.B.:

- 1) All Questions are compulsory.
- 2) Figures to the right indicate full marks.
- 3) Answers to each new question should begin on a new page.

## SECTION-I

Q1 A) Fill in the blanks with suitable options:

(38)

1. Dealing of a PRO with Government officials is called as ..... (Lobbying, Conversing, Chatting)
2. .... is a variant of the OHP. (Slide Projector, Transparency, PPT)
3. The second stage of selection Interview is ..... Information. (Supply, get, Acquire)
4. .... Block Layout is also known as Business Block layout. (Full, Semi, Modified)
5. Medical Interview is also called as ..... Interview. (Stress, Clinical, Psychiatric)
6. .... is a short form of the Latin phrase Pro tempore. (Pro tem, p-Temp, Pro Tempo)
7. The word 'Conference' is derived from the ..... word conferentia. (Greek, Latin, French)
8. A Notice and ..... should be sent at least 21 days before the meeting. (Agenda, Minutes, Motion)
9. The National Commission deals with complaints above Rs..... (1 Crore, 5 Crore, 10 Crore)
10. A ..... is a decision-making body. (conference, Symposium, Committee)
11. Expert Advice is called as ..... (Specialization, expertise, intelligencia)
12. The CPA Act came into force in the year ..... (1998/ 1986/1990)
13. The full form of AIDA is Attention, Interest, Desire and ..... (Attraction, Action, Appeal)
14. A ..... letter of inquiry is written on one's own initiative. (Solicited, Unsolicited, Invitation)
15. .... means Buyers Beware. (Caveat Emptor, Notice, Resolution)
16. Promotional Leaflets and ..... are used for sales promotion. (Fliers, Inquiry Letter, Report)
17. .... Collection letters contains cartoons to tease the Debtors. (Stunt, Trade, Adjustment)
18. .... plays the role of a leader in a meeting. (Boss, Chairperson, Secretary)
19. Always use the ..... attitude in a Sales Letter. (We, You, I)

## SECTION-II

- QII a) Explain the stages of a Job Interview. (5)
- b) List and explain the factors of organizing a conference. (5)
- OR**
- c) Explain the types of Structured Interview. (5)
- d) List and explain any five measures of promoting the Internal Public Relation in an organization. (5)

- QIII a) Draft a Letter of Unsolicited Inquiry from Kriti Pvt. Ltd. To Aya Pvt. Ltd. asking for a quotation for 25 sanitizer Vending Machine. Use the Full Block Layout. (5)
- b) You had ordered 100 Silk Sarees on behalf of Mangalam Pvt. Ltd from Silkie Palace. They delivered Satin sarees instead of Silk Sarees. Write a Letter of Complaint in the Modified Block layout. (5)

**OR**

- c) A Committee has been appointed to investigate the decline of sales of Glide Bicycles in the city of Mumbai market. Draft an Investigative report in Business Layout. (10)

- QIV a) Draft a Letter of Sales promoting 'Roohfresh- the refreshing and herbal drink' that has been recently launched in the Market by Eeshika Pvt. Ltd.. Use the Semi- Block Layout. (7)

**OR**

b) Draft a letter addressed to The President, District Consumer Redressal Forum, Sudarshan Building, Gokhale Road, Dadar, Mumbai complaining about a malfunctioning Oven sold to you by Shivani Electronics, Bandra, Mumbai. Use the Complete Block Layout. (7)

**QV) Write Short Notes: (Any Two)**

(10)

1. Assessment Interview
2. Teleconferencing
3. Role of a Chairperson in a meeting.
4. Types of Inquiry Order Letters.

Set - III

**IYC/FYBMS/FOUNDATION COURSE - II/ REG. & ATKT/APR.2022**

TIME :- 02 HRS. & 30 MINS.

MARKS :- 75

- N. B. 1. All questions are compulsory.  
2. Figures to the right indicates full marks.  
3. Write both the sections in same answer book.

**SECTION - I**

**Q.1 ) Choose the correct alternative .**

**[Marks 38]**

01. The National Rights theory first germinated in \_\_\_\_ Theory of Ethics as the basis for politics.  
a) Hobbes      b) Dr. Ambedkar      c) Locke      d) Grotius
02. In the state of \_\_\_\_\_ the number of farmers' suicides is the highest.  
a) Karnataka      b) Madhya Pradesh      c) Chattisgarh      d) Maharashtra
03. Economic liberalization was a bold decision by the Prime Minister \_\_\_\_\_.  
a) Narsimha Rao      b) Rajiv Gandhi      c) Atal Bihari Bajpai      d) Narendra Modi
04. The term \_\_\_\_\_ refers to freedom to business enterprises from excessive government control.  
a) Privatization      b) Liberalization      c) Globalization      d) Disinvestment
05. As per New Industrial policy , 1991, at present, there are only \_\_\_\_\_ industries reserved for public sector.  
a) Five      b) Six      c) Three      d) Four
06. \_\_\_\_\_ refers to coerced movement of people away from their home .  
a) Local migration      b) Regional migration      c) Forced migration      d) Mass migration
07. Abolition of \_\_\_\_\_ is provided under Article 17 of the Indian Constitution .  
a) Women      b) Caste      c) Child labor      d) Untouchability
08. \_\_\_\_\_ has made primary education as a fundamental right.  
a) Right to Speech      b) Right to Equality      c) Right to Education      d) Right to Free movement
09. Human rights have \_\_\_\_\_ application.  
a) Local      b) national      c) international      d) universal
10. Article 21 (A) has made \_\_\_\_\_ education as a fundamental right.  
a) Primary      b) Secondary      c) Higher      d) Professional
11. Human Rights are \_\_\_\_\_.  
a) Absolute      b) Inalienable      c) Revocable      d) Separable
12. Acid Rain is one of the harmful effects of \_\_\_\_\_ pollution.  
a) Air      b) Water      c) Noise      d) Land

13. \_\_\_\_\_ is a term used to describe positive stress.  
a) Distress    b) Eustress    c) Hyperstress    d) Stress
14. The General Assembly adopted UDHR on 10<sup>th</sup> December, \_\_\_\_\_.  
a) 1945    b) 1948    c) 1950    d) 1957
15. Hassels of everyday life are \_\_\_\_\_ stressors.  
a) Individual    b) Organisational    c) Background    d) Social
16. \_\_\_\_\_ gas protects us from UV rays emitted by sun.  
a) Nitrogen    b) Oxygen    c) Ozone    d) Carbon Dioxide
17. In an ecosystem, the \_\_\_\_\_ are primary producers.  
a) Animals    b) Birds    c) Plants    d) Consumers
18. The \_\_\_\_\_ is a layer of gases surrounding our planet.  
a) Lithosphere    b) Biosphere    c) Hydrosphere    d) Atmosphere
19. The \_\_\_\_\_ is composed of living organism, plants, animals and one-celled organism.  
a) Lithosphere    b) Biosphere    c) Hydrosphere    d) Atmosphere

## SECTION - II

**Q.2) Answer the following questions : - ( Any 2)**

**[15 Marks]**

- A) What is IT and Communication? & Explain it's impact.
- B) Explain Right to Education & Right To Freedom of Religion.
- C) How environmental degradation happens? Explain with suitable causes.

**Q.3) Answer the following questions : - ( Any 2)**

**[15 Marks]**

- A) Discuss the impact of environmental degradation on human life.
- B) Explain the concept of sustainable development and bring out the need for it.
- C) What are the different methods of coping with stress?

**Q.4) Answer the following questions : - ( Any 1)**

**[07 Marks]**

- A) Explain the meaning and causes of stress .
- B) What are the agents of socialization ?
- C) Explain the significance of value in individual development ?

TIME :- 02 HRS. &amp; 30 MINS.

MARKS :-75

- N. B. 1. All questions are compulsory.  
2. Figures to the right indicates full marks.  
3. Write both the sections in same answer book.

## SECTION - I

## Q.1) Choose the correct alternative

(38 Marks)

01. The \_\_\_\_\_ is composed of living organism, plants, animals and one-celled organism.  
a) Lithosphere    b) Biosphere    c) Hydrosphere    d) Atmosphere
02. The \_\_\_\_\_ is a layer of gases surrounding our planet.  
a) Lithosphere    b) Biosphere    c) Hydrosphere    d) Atmosphere
03. In an ecosystem, the \_\_\_\_\_ are primary producers.  
a) Animals    b) Birds    c) Plants    d) Consumers
04. \_\_\_\_\_ gas protects us from UV rays emitted by sun.  
a) Nitrogen    b) Oxygen    c) Ozone    d) Carbon dioxide
05. Hassels of everyday life are \_\_\_\_\_ stressors.  
a) Individual    b) Organisational    c) Background    d) Social
06. The General Assembly adopted UDHR on 10<sup>th</sup> December, \_\_\_\_\_.  
a) 1945    b) 1948    c) 1950    d) 1957
07. \_\_\_\_\_ is a term used to describe positive stress.  
a) Distress    b) Eustress    c) Hyper stress    d) Stress
08. Acid Rain is one of the harmful effects of \_\_\_\_\_ pollution.  
a) Air    b) Water    c) Noise    d) Land
09. Human Rights are \_\_\_\_\_.  
a) Absolute    b) Inalienable    c) Revocable    d) Separable
10. Article 21 (A) has made \_\_\_\_\_ education as a fundamental right.  
a) Primary    b) Secondary    c) Higher    d) Professional
11. Liberalisation is based on \_\_\_\_\_ ideas.  
a) Capitalist    b) Communist    c) Socialist    d) Democratic
12. \_\_\_\_\_ factors is formed of all living organism.  
a) Biotic    b) Abiotic    c) Robotic    d) Genetic
13. \_\_\_\_\_ is a term used to describe positive stress.  
a) Eustress    b) Distress    c) Hyper-stress    d) Acute stress

14. \_\_\_\_\_ is considered as the most important agent of socialisation.
- a) Family                                      b) School  
c) Peer    d) Mass media
15. \_\_\_\_\_ refers to moral and social norms that are essentially desirable for the well being of an individual, group or society.
- a) Values                                        b) Ethics  
c) Prejudices                                    d) Stereotyping
16. \_\_\_\_\_ is NOT a cause of aggression and violence.
- a) Frustration                                    b) Provocation  
c) Media    d) Education
17. \_\_\_\_\_ person accepts reality and facts rather than deny truth.
- a) Self-motivated                                b) Self-actualised  
c) Self-concentrated                            d) Self-abandon
18. \_\_\_\_\_ energy is NOT a renewable energy source.
- a) Solar    b) Wind  
c) Hydro    d) Natural gas
19. \_\_\_\_\_ is NOT a form of environmental degradation.
- a) Deforestation                                b) Desertification  
c) Emissions                                      d) Afforestation

**Q.2) Answer the following questions ( Any 2)**

**[15 Marks]**

- A) What is Globalisation ? and explain its Positive as well as Negative impacts.
- B) Define Human Rights. What are the features of human rights ?
- C) Write short notes :-
- I) Privatisation                                II) Liberalisation

**Q.3) Answer the following questions ( Any 2)**

**[15 Marks]**

- A) What are fundamental rights ? Explain its significance.
- B) Explain in details what is Right To Equality ?
- C) Explain the causes of environmental degradation.

**Q.4) Answer the following questions ( Any 1)**

**[07 Marks]**

- A) Explain the meaning and causes of stress .
- B) What are the agents of socialization ?
- C) Explain the significance of value in individual development ?

IYC/FYBMS/FOUNDATION COURSE-II/REG&ATKT/APR.2022

TIME :- 02 HRS. & 30 MINS.

MARKS :-75

- N.B. 1. All questions are compulsory.  
2. Figures to the right indicates full marks.  
3. Write both the sections in same answer book.

SECTION - I

Q.1 ) Choose the correct alternative

(38 Marks)

- i) In the state of \_\_\_\_\_ the number of farmers suicides is the highest.  
a) Maharashtra    b) Madhya Pradesh    c) Karnataka    d) Chattisgarh.
- ii) The government of India has given autonomy to the Board of Directors of PSUs in \_\_\_\_\_.  
a) training    b) recruitment    c) decision making    d) selection
- iii) Human rights in a more specified and well-defined manner came with the signing of \_\_\_\_\_ in 1215.  
a) Theory of Natural Law    b) Magna Carta    c) UDHR    d) The Natural Rights Theory
- iv) Abolition of \_\_\_\_\_ is provided under Article 17 of the Indian Constitution.  
a) Caste    b) Child labour    c) Untouchability    d) Sati Pratha
- v) The transfer of control of ownership from the public sector to the private sector is called as \_\_\_\_\_.  
a) Liberalization    b) Globalization    c) Industrialization    d) Privatization
- vi) \_\_\_\_\_ is NOT true as per the WTO's Agreement on Agriculture.  
a) Tariff reduction    b) Increase in market access  
c) Reduction in export subsidies    d) Increase in domestic subsidies
- vii) The General Assembly adopted the UDHR on \_\_\_\_\_ at Paris.  
a) 10th December, 1948    b) 10th December, 1950  
c) 12th December, 1948    d) 12th December, 1950
- viii) The Constitution of India provides \_\_\_\_\_ fundamental rights to citizens.  
a) Five    b) Six    c) Seven    d) Eight
- ix) \_\_\_\_\_ includes fresh water in ice-caps.  
a) Lithosphere    b) Biosphere    c) Hydrosphere    d) Atmosphere
- x) \_\_\_\_\_ is NOT a form of environmental degradation.  
a) Deforestation    b) Emissions    c) Afforestation    d) Desertification



- xi) \_\_\_\_\_ energy is NOT a renewable energy source.  
 a) Solar                      b) Hydro                      c) Natural gas                      d) Wind
- xii) \_\_\_\_\_ person accepts reality and facts rather than deny truth.  
 a) Self-motivated    b) Self-concentrated    c) Self-actualised    d) Self-abandon
- xiii) \_\_\_\_\_ is NOT a cause of aggression and violence.  
 a) Frustration    b) Media    c) Education    d) Provocation
- xiv) \_\_\_\_\_ refers to moral and social norms that are essentially desirable for the well being of an individual, group or society.  
 a) Values    b) Prejudices    c) Ethics    d) Stereotyping
- xv) \_\_\_\_\_ is considered as the most important agent of socialisation.  
 a) Family    b) Peer    c) School    d) Mass media
- xvi) \_\_\_\_\_ is a term used to describe positive stress.  
 a) Eustress                      b) Distress  
 c) Hyper-stress                      d) Acute stress
- xvii) \_\_\_\_\_ is NOT a characteristic of Positive Stress.  
 a. It improves performance                      b. It feels exciting  
 c. It motivates                      d. It causes anxiety
- xviii) \_\_\_\_\_ factors is formed of all living organism.  
 a) Biotic    b) Abiotic    c) Robotic    d) Genetic
- xix) Liberalisation is based on \_\_\_\_\_ ideas.  
 a) Capitalist    b) Communist    c) Socialist    d) Democratic

## SECTION-2

**Q.2) Answer the following questions ( Any 2) [15 Marks]**

- A ) What is Globalisation ? and explain its Positive as well as Negative impacts.  
 B ) Define Human Rights. What are the features of human rights ?  
 C ) Explain the followings :-  
 I) Privatisation                      II) Liberalization

**Q.3) Answer the following questions ( Any 2) [15 Marks]**

- A) What are fundamental rights ? Explain its significance.  
 B) Explain in details what is Right To Equality ?  
 C) Explain the causes of environmental degradation.

**Q.4) Answer the following questions ( Any 1) [07 Marks]**

- A) Explain the meaning and causes of stress.  
 B) What are the agents of socialization ?  
 C) Explain the significance of value in individual development ?

IYC/FYBMS/BUSINESS ENVIRONMENT/SEM II /REG/MAR-2020

DURATION: 2 ½ Hrs.

MARKS: 75

Q.1 (A): State whether the following statements are True or False. (Any Eight) (08)

1. The element of risk is very low in business.
2. Retailers serves as a link between manufacturers and wholesaler.
3. External factors are controllable and have influence on business decisions.
4. Technological changes do not affect people working in an organization.
5. Culture has no impact on people consumption of goods and services.
6. Technology is expensive and high risk activity.
7. A niche market is a small market segment.
8. GATT is an agreement and not institution.
9. Globalization refers to a more integrated and interdependent world.
10. Transnational corporations are borderless.

(B): Match the columns. (Any Seven). (07)

Column A	Column B
1. Co-operative Societies	a) Public and private Sector.
2. Business Environment	b) Eliminate defects.
3. Economic Environment	c) Aggressive and attack strategy
4. Judiciary	d) Democratic functioning
5. Quo-warranto	e) Interpretation of law
6. Mixed Economy	f) Multilateral Agreement.
7. Six Sigma	g) By what warrants
8. Market Challengers	h) Dynamic
9. GATT	i) Fiscal policy

Q2. A) Define Business. Explain different Types of Business Organizations. (08)

B) Explain need and importance of Business Environment Analysis. (07)

OR

Q2. A) Explain in brief external business environment. (15)

Q3. A) Explain Fundamental Rights of Indian Constitution. (08)

B) Explain Role of government in business. (07)

OR

Q3. A) Sunrise Sectors of Indian Economy. (08)

B) Challenges faced by Indian Economy while economic development. (07)

Q4. A) What is Social Responsibility of business? Explain Responsibility towards Employees and Consumers. (08)

B) Discuss Impact of Technology on Business and Economy. (07)

OR

Q4. Explain Competitive Strategies in brief. (15)

Q5. A) Define WTO. Explain its agreements. (08)

B) Explain Foreign Market entry Strategies. (07)

OR

**Q.5: Write Short notes (Any Three).**

**(15)**

1. Merits Of MNCs
2. Explain LPG Model in short.
3. Write Features of Business.
4. Michael Porter's Five Forces Analysis.
5. Explain meaning and importance of Corporate Governance.

**XXXXXXXXXX**

**Q.1 (A): State whether the following statements are True or False. (Any Eight) (08)**

1. External factors are controllable and have influence on business decisions.
2. Technological changes do not affect people working in an organization.
3. Culture has no impact on people consumption of goods and services.
4. Technology is expensive and high risk activity.
5. A niche market is a small market segment.
6. The element of risk is very low in business.
7. Retailers serves as a link between manufacturers and wholesaler.
8. GATT is an agreement and not institution.
9. Globalization refers to a more integrated and interdependent world.
10. Transnational corporations are borderless.

**(B): Match the columns. (Any Seven). (07)**

Column A	Column B
1. Co-operative Societies	a) Public and private Sector.
2. Business Environment	b) Eliminate defects.
3. Economic Environment	c) Aggressive and attack strategy
4. Judiciary	d) Democratic functioning
5. Quo-warranto	e) Interpretation of law
6. Mixed Economy	f) Multilateral Agreement.
7. Six Sigma	g) By what warrants
8. Market Challengers	h) Dynamic
9. GATT	i) Fiscal policy

**Q2. A) Define Business. Explain importance of business to Consumers and Society and Economy. (08)**

**B) Limitations of Business Environment Analysis. (07)**

**OR**

**Q2. A). Explain need and importance of business environment analysis. (08)**

**B) Explain internal business environment (07)**

**Q3. A) Explain Fundamental Rights of Indian Constitution. (08)**

**B) Explain Role of government in business. (07)**

**OR**

**Q3. A) Sunrise Sectors of Indian Economy. (08)**

**B) Challenges of Indian Economy. (07)**

**Q4. A) What is Social Responsibility of business? Explain Responsibility towards Employees and Consumers (08)**

**B) Discuss Impact of Technology on Business and Economy. (07)**

**OR**

**Q4. Explain Competitive Strategies in brief. (15)**

**Q5. A) Define WTO. Explain its agreements. (08)**

**B) Explain the term LPG Model. (07)**

**OR**

**Q.5: Write Short notes (Any Three).**

**(15)**

1. Merits Of MNCs
2. Foreign Market entry Strategies.
3. Any five types of Business Organizations.
4. Michael Porter's Five Forces Analysis.
5. Explain meaning and importance of Corporate Governance.

**XXXXXXXXXX**

**Q.1 (A): State whether the following statements are True or False. (Any Eight) (08)**

1. The element of risk is very low in business.
2. Retailers serves as a link between manufacturers and wholesaler.
3. External factors are controllable and have influence on business decisions.
4. Technological changes do not affect people working in an organization.
5. Culture has no impact on people consumption of goods and services.
6. Technology is expensive and high risk activity.
7. A niche market is a small market segment.
8. GATT is an agreement and not institution.
9. Globalization refers to a more integrated and interdependent world.
10. Transnational corporations are borderless.

**(B): Match the columns. (Any Seven). (07)**

Column A	Column B
1. Co-operative Societies	a) Public and private Sector.
2. Business Environment	b) Eliminate defects.
3. Economic Environment	c) Aggressive and attack strategy
4. Judiciary	d) Democratic functioning
5. Quo-warranto	e) Interpretation of law
6. Mixed Economy	f) Multilateral Agreement.
7. Six Sigma	g) By what warrants
8. Market Challengers	h) Dynamic
9. GATT	i) Fiscal policy

**Q2. A) Define Business. Explain nature and scope of business in brief. (15)**

**OR**

**Q2. A). Explain need and importance of business environment analysis. (08)**

**B) Explain internal business environment (07)**

**Q3. A) Explain Fundamental Rights of Indian Constitution. (08)**

**B) Explain Role of government in business. (07)**

**OR**

**Q3. A) Sunrise Sectors of Indian Economy. (08)**

**B) Challenges of Indian Economy. (07)**

**Q4. A) What is Social Responsibility of business? Explain Responsibility towards Employees and Consumers. (08)**

**B) Discuss Impact of Technology on Business and Economy. (07)**

**OR**

**Q4. Explain Competitive Strategies in brief. (15)**

**Q5. A) Define WTO. Explain its agreements. (08)**

**B) Explain the term LPG Model. (07)**

**OR**

**Q.5: Write Short notes (Any Three). (15)**

1. Merits Of MNCs
2. What is WTO? Explain its functions.

3. Any five types of Business Organizations.
4. Michael Porter's Five Forces Analysis.
5. Explain meaning and importance of Corporate Governance.

XXXXXXXX

18/3/2020-

IYC/FYBMS/PRINCIPLES OF MANAGEMENT /SEM-II/REG-2020.

Max Marks : 75

Time : 2.5 Hrs

Q 1 Fill in the blanks ( Any 8 )

( 8 )

1.....skills are required by top management.

1. Conceptual 2. Human 3. Technical

2. The process of management is..... in nature

1. Temporary 2. Continuous 3. One time

3..... suggest that there should be a place for everything.

1. Equity 2. Order 3. Discipline

4. A professional normally charge ..... for the services rendered.

1. fees 2. fair 3. Profit

5. Scientific management is explained by .....

1. Henry Fayol 2. Henry Mintzberg 3. F.W. Taylor

6. Peter Drucker popularized the concept of .....

1. Game theory 2. MBO 3. Queuing theory

7. .... are statements that guide decision making.

1. Mission 2. Vision 3. Policies

8. .... means to confer or to transfer or to assign.

1. Responsibility 2. Authority 3. Delegation

9. A..... leader runs the organization like a social club.

1. Neurocratic 2. Sociocratic 3. Participative.



10. .... is an evaluation of management as a whole.

1. Management 2. MBO 3. MIS

**Q 1 B) State whether the following statements are TRUE or FALSE ( Any 7 ) ( 7 )**

1. Management is not at all a science.

2. Unity of direction states that there should be one and only one boss for every individual employee.

3. Management is all pervasive.

4. Authority should be usually more than the responsibility given.

5. Planning is free from human errors.

6. There are conflicts between line and staff.

7. A bureaucratic leaders follow rules and regulations in totally.

8. Span of control decides appropriate number of subordinates managers can manage.

9. Solar cell is an example of green technology.

10. Authority can never be delegated.

Q 2 A) Define Management. Explain the characteristics of management. ( 8 )

B) Explain the concept of POSDCORB ( 7 )

**OR**

C) What according to you are the leadership qualities and styles that a manager should exhibit in an organization? ( 8 )

D) What is Planning? What are its advantages? ( 7 )

Q 3 A) Distinguish between formal and informal organization ( 8 )

B) What is departmentation? Explain any 3 bases of departmentation. ( 7 )

**OR**

- C) Explain the arguments of time executives against staff managers. ( 8 )
- D) Distinguish between centralization and decentralization ( 7 )
- Q 4 A) Coordination is the essence of management....Explain ( 8 )
- B) Write a detailed note on delegation of authority. ( 7 )

**OR**

- C) Briefly explain the Control Process ( 8 )
- D) Discuss the need for CSR..Corporate Social Responsibility. ( 7 )
- Q 5 A) State the Managerial Grid Model ( 8 )
- B) Explain the importance of decision making. ( 7 )

**OR**

**Write short notes ( Any 3 ) ( 15 )**

- 1.MBO
- 2.Green Management.
- 3.Graicunas theory
- 4.Brainstorming
- 5.Managerial Skills

IYC/FYBMS/PRINCIPLES OF MANAGEMENT /SEM-II/REG-2020.

Max Marks : 75

Time : 2.5 Hrs

Q 1 Fill in the blanks ( Any 8 )

( 8 )

1.....skills are required by top management.

1.Conceptual 2. Human 3.Technical

2.The process of management is..... in nature

1.Temporary 2.Continuous 3.One time

3..... suggest that there should be a place for everything.

1.Equity 2.Order 3.Discipline

4. A professional normally charge ..... for the services rendered.

1. fees 2.fair 3.Profit

5. Scientific management is explained by .....

1.Henry Fayol 2. Henry Mintzberg 3. F.W. Taylor

6.....organization is the oldest and the simplest form of organization structure. 1.Line 2.Functional 3.Matrix

7.In the Matrix organization, the employee have to work under .....authority.

1.Single 2.Dual 3.Triple

8.....theory is related to span of control.

1.Graicunas 2.Managerial Grid 3.Game

9.Corrective action is one of the steps in.....process.

1.Planning 2.Control 3.Direction

10.....leader gets things done by putting pressure on workers.

1.Paternalistic 2.Democratic 3.Neurocratic

**Q 1 B) State whether the following statements are TRUE or FALSE ( Any 7 ) ( 7 )**

1.Management is not at all a science.

2.Unity of direction states that there should be one and only one boss for every individual employee.

3.Management is all pervasive.

4.Authority should be usually more than the responsibility given.

5.Planning is free from human errors.

6.Formal organization spreads rumours.

7.Span of control means the number of subordinates that can be managed by the managers.

8.Line managers argue that the staff managers do not supply relevant information quickly.

9.Situational leader combines traits of all types of leaders.

10.A leader influences people to achieve their objectives.

Q 2 A) Define Management. Explain the characteristics of management. ( 8 )

B) Explain the concept of POSDCORB ( 7 )

**OR**

C) Explain the managerial grid theory. ( 8 )

D) What are the levels of management? Explain the functions of each level. ( 7 )

- Q 3 A) Distinguish between formal and informal organization (8)  
B) What is departmentation? Explain any 3 bases of departmentation. (7)

OR

- C) Explain the importance of decision making. (8)  
D) Describe any 4 techniques of Decision making. (7)  
Q 4 A) Coordination is the essence of management....Explain (8)  
B) Write a detailed note on delegation of authority. (7)

OR

- C) Distinguish between centralization and decentralization. (8)  
D) Explain the principles of effective delegation of authority. (7)  
Q 5 A) Discuss the need for green management. (8)  
B) What are the qualities of a good leader? (7)

OR

**Write short notes ( Any 3 )**

( 15 )

- 1.MBO
2. Corporate Social Responsibility.
- 3.Graicunas theory
- 4.Brainstorming
- 5.Managerial Skills

18/3/2020 -

IYC/FYBMS/PRINCIPLES OF MANAGEMENT /SEM-II/REG-2020.

Max Marks : 75

Time : 2.5 Hrs

Q 1 Fill in the blanks ( Any 8 )

( 8 )

1. Management is a .....science.

1. Physical 2. Social. 3. Pure

2. ....skills refers to the ability of a manager to interact with his subordinates.

1. Technical 2. Conceptual 3. Human

3. ....is known as the Father of Scientific management.

1. F.W. Taylor 2. Henry Fayol 3. Peter Drucker

4. Programmed decisions are on .....problems.

1. Rare 2. Repetitive 3. Fixed

5. A .....prescribes the precise time when each of the series of action should take place.

1. Project 2. Budget 3. Schedule

6. ....organization is the oldest and the simplest form of organization structure.

1. Line 2. Functional 3. Matrix

7. In the Matrix organization, the employee have to work under .....authority.

1. Single 2. Dual 3. Triple

8. ....theory is related to span of control.

1. Graicunas 2. Managerial Grid 3. Game

9. Corrective action is one of the steps in.....process.

1. Planning 2. Control 3. Direction

10.....leader gets things done by putting pressure on workers.

1.Paternalistic 2.Democratic 3.Neurocratic

**Q 1 B) State whether the following statements are TRUE or FALSE ( Any 7 ) ( 7 )**

1.Management is what management does.

2.Professionals do not require expert knowledge and skills.

3.planning is the secondary function of management.

4.Mission points out beliefs and philosophy of the management.

5.Rules are rigid and demand a specific action.

6.Formal organization spreads rumours.

7.Span of control means the number of subordinates that can be managed by the managers.

8.Line managers argue that the staff managers do not supply relevant information quickly.

9.Situational leader combines traits of all types of leaders.

10.A leader influences people to achieve their objectives.

Q 2 A) Is management an art? Illustrate your answer. ( 8 )

B) Explain any 7 principles of management given by Henry Fayol. ( 7 )

**OR**

C) Explain the managerial grid theory. ( 8 )

D) What are the levels of management? Explain the functions of each level. ( 7 )

Q 3 A) Outline the main advantages of planning. (8)

B) Briefly explain the concept of MBO. (7)

OR

C) Explain the importance of decision making. (8)

D) Describe any 4 techniques of Decision making. (7)

Q 4 A) Discuss the merits and demerits of informal organization. (8)

B) Bring out the importance of Departmentation. (7)

OR

C) Distinguish between centralization and decentralization. (8)

D) Explain the principles of effective delegation of authority. (7)

Q 5 A) Discuss the need for green management. (8)

B) What are the qualities of a good leader? (7)

OR

**Write short Notes ( Any 3 )** (15)

1. POSDCORB

2. Factors affecting span of control

3. Co-ordination

4. Corporate Social Responsibility

5. Process of Direction



TIME: 2 ½ hours

Marks: 75

N.B: 1. All questions are compulsory.

2. Figures to the right indicate full marks.

Q.1) A. Choose the correct alternative: (ANY 8) (08)

1. The term \_\_\_\_\_ refers to freedom to business enterprises from excessive government control. ( Privatization, Liberalization, Globalization )
2. \_\_\_\_\_ means movement or shift of people from one place to another. ( Migration, Liberalization, Globalization )
3. The objective of Right to freedom of Religion is to sustain the principle of \_\_\_\_\_. ( Secularism, socialism, Humanism )
4. Human Rights have \_\_\_\_\_ application. (limited, maximum, universal)
5. \_\_\_\_\_ Gas protect us from UV Rays emitted by sun. (Ozone, Carbon dioxide, nitrogen)
6. \_\_\_\_\_ Environment provides scope for tourism, sports, wild life and adventure. (natural, political, social)
7. The \_\_\_\_\_ stressors are also called as job related stressors. (organizational, group, individual)
8. \_\_\_\_\_ is a situation in which two or more parties feel themselves in opposition. (stress, conflict, frustration)
9. \_\_\_\_\_ helps to develop power of concentration. (physical exercise, meditation, time management)
10. The \_\_\_\_\_ needs lie at the highest level of the hierarchy of Maslow's need hierarchy theory. (physiological, social, self – actualization)

Q.1) B. Write true or false :( ANY 07) (07)

1. Globalization has resulted in heavy competition to small scale units and it has resulted in its close down.
2. Due to IT & Communication, the business is restricted with respect to time and place.
3. Human rights are derived from the natural law.
4. Article 17 of the constitution abolishes the practice of untouchability.
5. Environmental degradation does not affect the marine life.
6. The human environment are also called as anthrosphere.
7. Individual factors are the only cause of stress.
8. Eustress is the term used to describe positive stress.
9. There should be proper time management so as to avoid work overload.
10. All individuals need not have same set of needs.

Q.2. What is liberalization? Discuss the advantages and disadvantages of liberalization. (15)

**OR**

Q.2. What is migration? Explain the causes and effects of migration.

Q.3. Discuss the Human Rights and its characteristics. (15)

**OR**

Q.3. State down the Fundamental Rights in the constitution, its significance & characteristics.

Q.4. Explain the forms or types of environmental degradation. (15)

**OR**

Q.4. What is sustainable development? Discuss the principles and guidelines of sustainable development.

Q.5. What is stress? Discuss the various causes of stress. (15)

**OR**

Q.5. Write Short Notes on (ANY 3):

1. Importance of values in individual development.
2. Types of conflicts.
3. Globalization.
4. Strategies for coping with stress.
5. Environment as a natural capital.

\*\*\*\*\*

TIME: 2 ½ hours

Marks: 75

- N.B:** 1. All questions are compulsory.  
2. Figures to the right indicate full marks.

**Q.1) A. Choose the correct alternative: (ANY 8) (08)**

1. \_\_\_\_\_ means movement or shift of people from one place to another. ( Migration, Liberalization, Globalization )
2. \_\_\_\_\_ means integrating the national economy with the world economy. ( Privatization, Liberalization, Globalization )
3. The objective of Right to freedom of Religion is to sustain the principle of \_\_\_\_\_. ( Secularism, socialism, Humanism )
4. \_\_\_\_\_ Gas protect us from UV Rays emitted by sun. (Ozone, Carbon dioxide, nitrogen)
5. \_\_\_\_\_ Environment provides scope for tourism, sports, wild life and adventure. (natural, political, social)
6. \_\_\_\_\_ is a situation in which two or more parties feel themselves in opposition. (stress, conflict, frustration)
7. \_\_\_\_\_ helps to develop power of concentration. (physical exercise, meditation, time management)
8. The \_\_\_\_\_ needs lie at the highest level of the hierarchy of Maslow's need hierarchy theory. (physiological, social, self – actualization)
9. The \_\_\_\_\_ stressors are also called as job related stressors. (organizational, group, individual)
10. Human Rights have \_\_\_\_\_ application. (limited, maximum, universal)

**Q.1) B. Write true or false :( ANY 07) (07)**

1. Crop failure may force farmers to commit suicide.
2. Due to IT & Communication, the business is restricted with respect to time and place.
3. Human rights are derived from the natural law.
4. Environmental degradation does not affect the marine life.
5. The human environment are also called as anthrosphere.
6. Individual factors are the only cause of stress.
7. There should be proper time management so as to avoid work overload.
8. All individuals need not have same set of needs.
9. Eustress is the term used to describe positive stress.
10. Article 17 of the constitution abolishes the practice of untouchability.

**Q.2.** What is migration? Explain the causes and effects of migration. (15)

**OR**

**Q.2.** State down the reasons for farmer's suicide and also suggests the measures to control it.

**Q.3.** Elaborate in detail Right to Equality and Right to Freedom. (15)

**OR**

**Q.3.** State down the Fundamental Rights in the constitution, its significance & characteristics.

**Q.4.** Explain the causes of environmental degradation. (15)

**OR**

**Q.4.** What is sustainable development? Discuss the basic components of sustainable development.

**Q.5.** What is stress? Discuss the various strategies to reduce stress. (15)

**OR**

**Q.5.** Write Short Notes on (ANY 3):

1. Types of conflicts.
2. Globalization.
3. Causes of stress.
4. Forms of environmental degradation.
5. Maslow's Theory of Self-Actualization..

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Duration:- 2.30 Hours

Maximum marks :- 75

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Note: 1. All the questions are compulsory

Q1.(a) Fill in the blanks with the correct options from the bracket.(any 8)

(8)

- 1) Marketing guru \_\_\_\_\_ says that customer word-of mouths the best alternative to advertising.  
(Philip Kotler, Al Ries, Jerome Mc Carthy)
- 2) \_\_\_\_\_ refers to the exchange value at which the seller is willing to sell and the buyer is willing to buy.  
(Product, Price, Promotion)
- 3) A combination of quality, service, and price is called as \_\_\_\_\_.  
(customer value triad, satisfaction, delight)
- 4) \_\_\_\_\_ refers to all those forces or factors that influence marketing decision.  
(Marketing research, MIS, Marketing environment)
- 5) \_\_\_\_\_ environment studies human population with reference to its size, destiny, distribution, etc.  
(Demographic, Economic, Political)
- 6) \_\_\_\_\_ research studies dealers' contribution in increasing sales.  
(Consumer, Dealer, Product)
- 7) \_\_\_\_\_ refers to set of products which are offered for sale by a firm.  
(Product mix, Product design, Product selling)
- 8) An introductory stage of product life cycle, advertising is undertaken to \_\_\_\_\_.  
(create awareness, sell the product to masses, remind the customers)
- 9) In \_\_\_\_\_ pricing method, the price is calculated as a percentage of selling price.  
(Mark-up, Cost plus, Break-even)
- 10) \_\_\_\_\_ is the act of designing the company's offering and image to occupy a distinctive place in the mind of the target market.  
(Segmentation, Targeting, Positioning)

Q1.(b). Match the following: (any 7)

(7)

Group A

1. Market segmentation
2. Product positioning
3. Geographical Segmentation
4. Personal factors
5. Sales promotion
6. Place mix
7. Societal concept
8. A brand name
9. Elements of promotion
10. Skimming pricing strategy

Group B

- a. Region
- b. Distribution
- c. Supreme
- d. Green goods
- e. Advertising
- f. Apple i-phone
- g. Physical surrounding
- h. Distinct product Image
- i. Exchange offer
- j. Subdividing the marketing

Q2. a) Define the term marketing and its functions.

(8)

b) Write meaning of marketing and its features.

(7)

OR

c) What is marketing and explain its advantages.

(8)

d) Write detail note on 4P's and 4C's of marketing.

(7)

Q3. a) Explain different types of Marketing Research.

(8)

b) what are the factors that influence consumer behavior?

(7)

OR

c) What is Marketing Environment and its Micro-Environmental factors?

(8)

d) Discuss various components of Macro Environmental factors.

(7)

Q4. a) What are the different pricing strategies that companies generally follows?

(8)

b) Explain basis of segmentation.

(7)

OR

c) Discuss the stages in Product Life Cycle (PLC)?

(8)

d) What are the various objectives of pricing policy?

(7)

Q5. a) What are the new trends in marketing?

(8)

b) Explain the meaning and importance of product positioning?

(7)

OR

c) Write short notes on following: (Any 3)

(15)

- 1) Types of Market segmentation.
- 2) Internet Marketing.
- 3) Niche Marketing.
- 4) Advantages of Segmentation.
- 5) Branding .

Duration:- 2.30 Hours

Maximum marks :- 75

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Note: 1. All the questions are compulsory.

**Q1.(a) Fill in the blanks with the correct options from the bracket. (any 8) (8)**

- 1) Marketing guru \_\_\_\_\_ says that customer word-of mouths the best alternative to advertising.  
(Philip Kotler, Al Ries, Jerome Mc Carthy)
- 2) \_\_\_\_\_ refers to the exchange value at which the seller is willing to sell and the buyer is willing to buy.  
(Product, Price, Promotion)
- 3) A combination of quality, service, and price is called as \_\_\_\_\_.  
(customer value triad, satisfaction, delight)
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(Marketing research, MIS, Marketing environment)
- 5) \_\_\_\_\_ environment studies human population with reference to its size, destiny, distribution, etc.  
(Demographic, Economic, Political)
- 6) \_\_\_\_\_ research studies dealers' contribution in increasing sales.  
(Consumer, Dealer, Product)
- 7) \_\_\_\_\_ refers to set of products which are offered for sale by a firm.  
(Product mix, Product design, Product selling)
- 8) An introductory stage of product life cycle, advertising is undertaken to \_\_\_\_\_.  
(create awareness, sell the product to masses, remind the customers)
- 9) In \_\_\_\_\_ pricing method, the price is calculated as a percentage of selling price.  
( Mark-up, Cost plus, Break-even)
- 10) \_\_\_\_\_ is the act of designing the company's offering and image to occupy a distinctive place in the mind of the target market.  
(Segmentation, Targeting, Positioning)



Q.1.(b) State whether the following statements are TRUE or FALSE: (any 7) (7)

- 1) This marketing process is continuous in nature.
- 2) Marketing is undertaken to sell goods only.
- 3) Marketing is concerned with target market.
- 4) The two terms marketing and selling are synonymous.
- 5) Marketing research is general in nature.
- 6) The MIS activity is a one-time affair.
- 7) MIS helps manager to recognize the market trends.
- 8) Marketing mix is a static concept.
- 9) The direct channel of distribution is also known as zero level marketing channel.
- 10) Proper positioning helps to generate demand for the product in the market.

Q.2. a) Define the term marketing and explain the 4P's of marketing. (8)

b) Write the meaning of marketing and its natures. (7)

OR

c) What is marketing ?and write the functions of marketing. (8)

d) Explain the evolution of marketing concepts. (7)

Q.3. a) Discuss the various components of macro environment that influence marketing decisions.(8)

b) What is consumer behavior? Discuss factors influencing consumer behavior. (7)

OR

c) Define MIS (Marketing Information System). Discuss its functions. (8)

d) Explain the different types of Marketing Research. (7)

Q.4. a) Discuss the stages in Product Life Cycle(PLC). (8)

b) Explain the different pricing strategies. (7)

OR

c) Write types of marketing channel. (8)

d) Give reasons why new products fails in the market? (7)

Q.5. a) What is segmentation? Explain the needs & Importance of segmentation. (8)

b) Discuss the advantages and limitations of internet marketing. (7)

OR

c) Write short Notes on: (Any 3) (15)

- 1) Product positioning.
- 2) Mobile marketing.
- 3) Social Marketing.
- 4) Types of market segmentation.
- 5) Product positioning strategies.

Marks: 75

Duration: 2 ½ HOURS

All Questions are compulsory.  
Figures to the right indicate full marks

- Q1 A) Fill in the blanks with suitable options: (Any 8) (8)**
1. Assessment Interview is also known as \_\_\_\_\_ Interview. (Appraisal, Reprimand, Stress)
  2. The Consumer Protection Act came into force in the year \_\_\_\_\_. ( 1986/ 1987/2000)
  3. The full form of RTI is Right to \_\_\_\_\_. (Information, Intimation, Investigation)
  - 4 In the \_\_\_\_\_ the AIDA formula is known as Star-Chain-Hook. (U.S.A., U.K., U.A.E.)
  5. \_\_\_\_\_ means minimum number of members to be present for a valid meeting.(Quorum, Agenda,Consensus)
  6. Fliers are also called as \_\_\_\_\_. (Handbills, leaflets, letters)
  - 7 A \_\_\_\_\_ is made up of clear plastic sheets or X-ray plates ( Transparency, OHP, PPT)
  8. The term conference is derived from the Latin word \_\_\_\_\_. (Conferentia, Confer, Confered)
  9. \_\_\_\_\_ means dealing with government officials for the benefit of an organization. (Lobbying, Public Relation, House Organ)
  10. An interview conducted to judge the patience and poise of a candidate is known as \_\_\_\_\_. (Stress Interview, Tension Interview, Clinical Interview)

**Q1 B) State whether the following statements are true or false:(Any 7) (7)**

1. The RTI Act overrides the Official Secrets Act.
2. You Attitude has to be used while drafting a Sales letter.
3. A State Consumer Commission deals with complaints up to the value of Rs 1 Crore.
4. The First Board Meeting is held only once in a lifetime of a Company
5. An Unstructured Interview is also known as unpatterned Interview
6. In a video- conference audio-visual communication is not possible.
7. In a Group Discussion there must be atleast 25 participants.
8. A Reprimand Interview is conducted to promote an employee.
9. The English word Interview is derived from a Persian word 'entre'.
10. OHP stands for Overhead Picture.

**QII a) What is an Interview? How should a job Interview be conducted? (7)**

b) List and explain the factors to be considered to organize a successful conference. (8)

**OR**

c) Define Public Relations. List and explain the measures to promote Internal and External Public Relations (15)

**QIII a) Draft a solicited Letter of Inquiry on behalf of Apex Hotels Pvt. Ltd. to Rangjyot Furnishings Pvt. Ltd. enquiring about 100 curtains required in your hotel and also for its quotation. Use the Modified Block Layout. (7)**

b) Draft a Letter of Complaint against Sundari Pvt. Ltd. for supplying you with silk duppattas instead of silk sarees .Use the Complete Block layout. (8)

**OR**

c) Draft an Investigative Report with recommendations on the declining sales of khadi garments in Mumbai. (10)

d) Draft a Notice and Agenda for the appointment of bankers in PMM Bank, Mumbai. (5)

QIV a) Draft a Letter of Sales promoting 'Pretty beauty lotion' that has been recently launched in the Market. Use the Semi- Block Layout. (7)

b) Draft a letter addressed to The President, District Consumer Redressal Forum, Sudarshan Building, Gokhale Road, Dadar, Mumbai complaining about a defective washing machine sold to you by Meet Electronics, Mumbai. Use the Complete Block Layout. (8)

OR

c) You have not been issued a Passport in spite of having submitted all the required documents and also fulfilling all the formalities. Draft a letter under Right to Information Act asking about the reasons for the delay. (7)

d) Summarize the following passage: (8)

Farming is one of the oldest economic activity in our country. Different regions have different methods of farming. Farming methods prevalent in India can be classified as follows

### 1. Subsistence farming:

Majority of farmers in large parts of the country, practise subsistence farming. Farmers cultivate small and scattered holdings with the help of draught animals and family members. Techniques are primitive and tools are simple. Modern farm implements are practically absent. Farmers are too poor to purchase fertilizers and high yielding varieties of seeds as a result of which the productivity is low, Facilities like electricity, irrigation and credit are badly lacking. As such, the farmer and his family members consume the entire farm produce and do not have any surplus farm production to sell in the market. The main emphasis is on food crops although some other crops such as sugarcane, oilseeds, cotton, jute, tobacco also occupy important place in some areas.

### 2. Plantation agriculture:

Plantation agriculture was introduced in India by the Britishers in the 19th century. This type of agriculture involves growing and processing of a single cash crop purely meant for sale. Large capital input, vast estates, managerial ability, technical know-how, sophisticated farm machinery, fertilizers, good transport facilities, and a factory for processing the produce are some of the outstanding features of plantation agriculture. There are plantations of rubber, tea, coffee, cocoa, banana, spices, coconut, etc. This type of agriculture is practised mainly in Assam, sub-Himalayan West Bengal, and in the Nilgiri, Anaimalai and Cardamom Hills in the south.

### 3. Shifting agriculture:

This is a type of agriculture in which a piece of forest land is cleared mainly by tribal people by felling and burning of trees and crops are grown. After 2-3 years when the fertility of the soil in the cleared land decreases, it is abandoned and the tribe shifts to some other piece of land.

**QV) Write Short Notes: (Any Three)**

**(15)**

1. Exit Interview
2. Promotional Leaflets and Fliers
3. Types of Company Meetings
4. Teleconferencing
5. Types of Interview Questions

Marks: 75

Duration: 2 ½ HOURS

All Questions are compulsory.  
Figures to the right indicate full marks

**Q1 A) Fill in the blanks with suitable options: (Any 8)**

(8)

1. A conference should be \_\_\_\_\_ based. (need, choice, quality)
2. The RTI Amendment Bill was passed in the year \_\_\_\_\_. (2019, 2018, 2017)
3. The full form of AIDA is \_\_\_\_\_, interest, desire and action. (Attraction, attention, appeal)
4. A \_\_\_\_\_ letter of inquiry is sent in response to an advertisement. (Solicited, unsolicited, invited)
5. Meetings help to arrive at \_\_\_\_\_ decisions. (democratic, autocratic, independent)
6. Expert Advice is known as \_\_\_\_\_. (expertise, intelligencia, specialization)
7. A standard size of a Transparency sheet is \_\_\_\_\_. (A4, A5, A3)
8. The participants at a conference are known as \_\_\_\_\_. (delegates, members, representatives)
9. The full form of CPA is Consumer \_\_\_\_\_. (Protection Act, Prevention Act, Promotion Act)
10. A \_\_\_\_\_ is a contemporary screening technique. (Group Discussion, Panel Interview, Clinical Interview)

**Q1 B) State whether the following statements are true or false:(Any 7)**

(7)

1. An Interview is different from a Group Discussion.
2. Right to be heard is one of the basic rights of Indian citizens.
3. A District consumer Forum deals with complaints up to the value of Rs 20 lakhs.
4. Open House is an external measure to promote Public Relations.
5. A Public Information Officer (PIO) must reply to a request within 30 days in general matters
6. In a Tele conference, audio-visual communication is possible.
7. In a Panel Interview there are more than one interviewees.
8. An OHP is also known as a Viewgraph.
9. Notice is an oral intimation of a formal meeting..
10. The seating layout in all conferences is the same

**QII a) What is an Interview? Explain the types of Interviews in brief.**

(15)

**OR**

c) How should a job Interview be conducted?

(7)

d) Define Public Relation. List and explain the functions of the Public Relations Department

(8)

**QIII a) Draft an Unsolicited Letter of Inquiry on behalf of Universal School to Omega Traders, Mumbai asking for a quotation for school furniture. Use the Modified Block Layout.**

(7)

b) Draft a Letter of Complaint against Shivam Pvt. Ltd. for your 50 dozens of bangles got damaged in transit. Use the Complete Block layout.

(8)

**OR**

c) Draft an Investigative Report with recommendations about the unhygienic conditions of the toilets of Classic Hotels Pvt. Ltd, Chembur, Mumbai.

(10)

d) Draft a Notice and Agenda for an Annual General Meeting of Mehta Industries, Andheri, Mumbai. (5)

**QIV a)** Draft a Letter of Sales promoting 'Whirly Home Atta Maker' that has been recently launched in the Market. Use the Semi- Block Layout. (7)

b) Draft a letter addressed to The President, District Consumer Redressal Forum, Sudarshan Building, Gokhale Road, Dadar, Mumbai complaining about a defective dishwasher sold to you by Shah Electronics, Bandra, Mumbai. Use the Complete Block Layout. (8)

**OR**

c) A Driving license has not been issued to you in spite of having submitted all the required documents and also clearing the Driving Test two months back .Draft a letter under Right to Information Act asking about the reasons for the delay. (7)

d) **Summarize the following passage:** (8)

A solar cooker is a device which uses the energy of direct sunlight to heat, cook or pasteurize drink and other food materials. Many solar cookers currently in use are relatively inexpensive, low-tech devices, although some are as powerful or as expensive as traditional stoves, and advanced, large-scale solar cookers can cook for hundreds of people. Because they use no fuel and cost nothing to operate, many nonprofit organizations are promoting their use worldwide in order to help reduce fuel and air pollution, and to slow down the deforestation and desertification caused by gathering firewood for cooking

Different kinds of solar cookers (more than 300 models of solar cooker had been made so far) use somewhat different methods of cooking, but most follow the same basic principles.

Food is prepared as if for an oven or stove top. However, because food cooks faster when it is in smaller pieces, food placed inside a solar cooker is usually cut into smaller pieces than it might otherwise be. For example, potatoes are usually cut into bite-sized pieces rather than roasted whole. For very simple cooking, such as melting butter or cheese, a lid may not be needed and the food may be placed on an uncovered tray or in a bowl. If several foods are to be cooked separately, then they are placed in different containers.

The container of food is placed inside the solar cooker, which may be elevated on a brick, rock, metal trivet, or other heat sink, and the solar cooker is placed in direct sunlight. Foods that cook quickly may be added to the solar cooker later. Rice for a mid-day meal might be started early in the morning, with vegetables, cheese, or soup added to the solar cooker in the middle of the morning. Depending on the size of the solar cooker and the number and quantity of cooked foods, a family may use one or more solar cookers Food in a solar oven is generally not stirred or turned over, both because it is unnecessary and because opening the solar oven allows the trapped heat to escape and thereby slows the cooking process.

For most foods, such as rice, the typical person would be unable to tell how it was cooked from looking at the final product. There are some differences, however: Bread and cakes brown on their tops instead of on the bottom. Compared to cooking over a fire, the food does not have a smoky flavor.

**QV) Write Short Notes: (Any Three)**

(15)

1. Appraisal Interview
2. Promotional Leaflets and Fliers
3. Group Dynamics
4. Teleconferencing
5. Role of a chairperson in a meeting

# IYC/FYBMS/SEM2/BUSSINESS MATHS/REGULAR/MARCH-2020

Max Marks: 75

Time: 2:30 hrs

**Instructions:** (1) All questions are compulsory.

(2) Figures to the right indicates marks.

(3) Use of non-programmable calculator is allowed.

(4) Attempt either (a) & (b) parts OR (p) & (q) parts.

Q.1 (A) Fill in the blanks with the correct alternatives. (Any eight). (08)

1. A matrix of order  $m \times 1$  is called .....(row matrix, column matrix, unit matrix)
2. The value of the determinant with two identical row is.....( One, Zero, Two)
3. A square matrix whose determinant value is zero is.....( singular , non-singular , null matrix).
4. Supply is ..... function of price. (increasing, decreasing, constant)
5. The simple interest on Rs 15000 for 4 years at 10% p.a. is..... (6000, 7000,8000)
6. The difference between simple and compound interest on a amount at  $r\%$  p.a. after one year is.....( 100, One, Zero)
7. If the function  $f(x) = kx - 3$  and  $f(1) = 0$  then  $k$  is.....(1,3,2)
8. The function  $f(x) = 4 - 11x$  is a ..... (constant, quadratic , linear)
9. The product of first  $n$  natural number is called as .....(Permutation, factorial, combination)
10. If  $A$  is a matrix of order  $m \times n$  then it contains ....(  $n$  rows,  $mn$  row,  $m$  rows)

Q.1 (B) State whether the following statements are true or false. (Any seven) (07)

1. Compound interest is greater than simple interest for two years.
2. The future value of an amount is always greater than its present value.
3. When demand equals supply , an equilibrium point is reached.
4. Demand and supply are increasing function.
5. The value of  $5!$  is 150 .
6. Sum of two diagonal matrices of the same order is scalar matrix.
7. If any two columns of a determinant are interchanged its value changes in sign only.



8. If  $y=f(x)$  is a function of order  $n$  then  $n^{\text{th}}$  forward differences are zero.

9. If  $A$  is a singular matrix then  $A^{-1}$  exists.

10. If  $B$  is inverse of matrix  $A$  then  $AB$  is a Identity matrix.

Q.2 (a) Find the total amount, with compound interest with if a sum of ₹8,000 is kept in a bank for 3 years with 12% p.a. compounded half yearly. (08)

Q.2 (b) A sum of money amount to ₹ 9,360 in 7 years at 8% simple interest. When it will be double itself at the same rate? (07)

OR

Q.2 (p) John borrowed ₹ 80,000 from his friend partly at 10% p.a. and remaining at 12% p.a. After 4 years he returned the total amount with a total simple interest of ₹ 34,400. Find the amount he borrowed at each of these rates. (08)

Q.2 (q) The simple and Compound interest for 2 years on the same principal at the same rate are Rs 7,200 and Rs 7,600 respectively. Find the principal and rate of interest. (07)

Q.3 (a) If  $A = \begin{bmatrix} 1 & 2 & 3 \\ 1 & 3 & 4 \\ 1 & 4 & 3 \end{bmatrix}$ , find the inverse of the matrix  $A$ . (08)

Q.3 (b) If  $A = \begin{bmatrix} 1 & 4 & 3 \\ 2 & 3 & 1 \\ 5 & 1 & 2 \end{bmatrix}$ , Find the matrix  $X$  such that  $2A + 3I - 2X = 0$  where zero is a null matrix of order  $3 \times 3$  and  $I$  is identity matrix of order  $3 \times 3$ . (07)

OR

Q.3 (p) Solve the given system of equation to find three unknowns using Cramer's Rule. (08)

$$7x+3y+z=11, \quad 2x-y+3z=4, \quad x+y+z=3.$$

Q.3 (q) If  $A = \begin{bmatrix} 1 & 3 & 2 \\ 0 & 1 & 1 \end{bmatrix}$ ,  $B = \begin{bmatrix} 2 & 1 & 0 \\ 1 & -1 & -2 \end{bmatrix}$ . Then find i)  $2A + B$  ii)  $3A - 2B$  (07)

Q.4 (a) Find the value  $x$  for which the function  $f(x) = x^2 - 4x + 1$  is i) increasing ii) decreasing. (08)

Q.4 (b) Find the derivative of  $y$  w.r.t.  $x$ :

i)  $y = x^3 - \log x + e^x + 4^x + 25$       ii)  $y = x^4 e^x - 5x^2 \log x$  (07)

OR

Q.4 (p) If  $f(x) = 5$ , for  $-1 \leq x < 1$  (08)

$$= 4 + x, \quad \text{for } 1 \leq x < 5$$

$$= 2x - 1, \quad \text{for } 5 \leq x < 10.$$

Find  $f(0)$ ,  $f(3.1)$ ,  $f(-0.5)$ ,  $f(6)$ .

Q.4 (q) Find the Equilibrium price and quantity for the following demand and supply function.

i)  $p = 15 - 3D$  and  $p = 4 + 8D$  ii)  $p = 8 - D^2$  and  $p = D^2 + 6D$  (07)

Q.5(a) Estimate  $f(1.25)$  for the given data using Newton's Interpolation Formula. (08)

x	0	1	2	3	4
f(x)	0	1	8	27	64

Q.5(b)  $f(x) = 3x^2 - 5x + 1$ . Find the value of  $f(x)$  for  $x=0$  (2) 8 and the Forward difference table. Also show that third order differences are zero. (07)

OR

Q.5 (p) Write short note on any three questions. (15)

1. What are the Types of functions and describe them.
2. Find the value of  $n$ , if 4 times the numbers of permutations of a  $n$  things taken 3 at a time is equals to 5 times the number of permutation of  $(n - 1)$  things taken 3 at a time.
3. Types of Matrices.
4. Difference between simple and compound interest.
5. Define: i) Permutation ii) Factorial.

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# IYC/FYBMS/SEM2/BUSSINESS MATHS/REGULAR/MARCH-2020

Max Marks: 75

Time: 2:30 hrs

- Instructions:** (1) All questions are compulsory.  
(2) Figures to the right indicates marks.  
(3) Use of non-programmable calculator is allowed.  
(4) Attempt either (a) & (b) parts OR (p) & (q) parts.

Q.1 (A) Fill in the blanks with the correct alternatives. (Any eight). (08)

1. The simple interest on Rs 15000 for 4 years at 10% p.a. is..... (6000, 7000, 8000)
2. The difference between simple and compound interest on a amount at  $r\%$  p.a. after one year is..... ( 100, One, Zero)
3. A matrix of order  $m \times 1$  is called .....(row matrix, column matrix, unit matrix)
4. The value of the determinant with two identical row is.....( One, Zero, Two)
5. A square matrix whose determinant value is zero is.....( singular , non-singular , null matrix).
6. Supply is ..... function of price. (increasing, decresing, constant)
7. If the function  $f(x) = kx - 3$  and  $f(1) = 0$  then  $k$  is.....(1,3,2)
8. The function  $f(x) = 4 - 11x$  is a ..... (constant, quadratic , linear)
9. The product of first  $n$  natural number is called as .....(Permutation, factorial, combination)
10. If  $A$  is a matrix of order  $m \times n$  then it contains ....(  $n$  rows,  $mn$  row,  $m$  rows)

Q.1 (B) State whether the following statements are true or false. (Any seven) (07)

1. Compound interest is greater than simple interest for two years.
2. The future value of an amount is always greater than its present value.
3. When demand equals supply , an equilibrium point is reached.
4. Demand and supply are increasing function.
5. The value of  $5!$  is 150 .
6. Sum of two diagonal matrices of the same order is scalar matrix.
7. If any two columns of a determinant are interchanged its value changes in sign only.

8. If  $y=f(x)$  is a function of order  $n$  then  $n^{\text{th}}$  forward differences are zero.

9. If  $A$  is a singular matrix then  $A^{-1}$  exists.

10. If  $B$  is inverse of matrix  $A$  then  $AB$  is a Identity matrix.

Q.2 (a) Find the total amount, with compound interest with if a sum of ₹8,000 is kept in a bank for 3 years with 12% p.a. compounded half yearly. (08)

Q.2 (b) A sum of money amount to ₹ 9,360 in 7 years at 8% simple interest. When it will be double itself at the same rate? (07)

OR

Q.2 (p) John borrowed ₹ 80,000 from his friend partly at 10% p.a. and remaining at 12% p.a. After 4 years he returned the total amount with a total simple interest of ₹ 34,400. Find the amount he borrowed at each of these rates. (08)

Q.2 (q) The simple and Compound interest for 2 years on the same principal at the same rate are Rs 7,200 and Rs 7,600 respectively. Find the principal and rate of interest. (07)

Q.3 (a) If  $A = \begin{bmatrix} 1 & 2 & 3 \\ 1 & 3 & 4 \\ 1 & 4 & 3 \end{bmatrix}$ , find the inverse of the matrix  $A$ . (08)

Q.3 (b) If  $A = \begin{bmatrix} 1 & 7 \\ 2 & 4 \end{bmatrix}$ ,  $B = \begin{bmatrix} 5 & 0 \\ 0 & 5 \end{bmatrix}$ , Find  $AB$ ,  $BA$ ,  $5A$ . Also show that  $AB=BA=5A$ . (07)

OR

Q.3 (p) Solve the given system of equation to find three unknowns using Cramer's Rule. (08)

$$5x-y+z=5, \quad 3x+y-z=3, \quad 2x+3y+z=10.$$

Q.3 (q) If  $A = \begin{bmatrix} 1 & 3 & 2 \\ 0 & 1 & 1 \end{bmatrix}$ ,  $B = \begin{bmatrix} 2 & 1 & 0 \\ 1 & -1 & -2 \end{bmatrix}$ . Then find i)  $2A + B$  ii)  $3A - 2B$  (07)

Q.4 (a) Find the value  $x$  for which the function  $f(x) = x^2 - 4x + 1$  is i) increasing ii) decreasing. (08)

Q.4 (b) Find the derivative of  $y$  w.r.t.  $x$ :

i)  $y = x^3 - \log x + e^x + 4^x + 25$       ii)  $y = x^4 e^x - 5x^2 \log x$  (07)

OR

Q.4 (p) If  $f(x) = 5$ , for  $-1 \leq x < 1$  (08)

$$= 4 + x, \quad \text{for } 1 \leq x < 5$$

$$= 2x - 1, \quad \text{for } 5 \leq x < 10.$$

Find  $f(0)$ ,  $f(3.1)$ ,  $f(-0.5)$ ,  $f(6)$ .

Q.4 (q) Find the Equilibrium price and quantity for the following demand and supply function.

i)  $p = 15 - 3D$  and  $p = 4 + 8D$     ii)  $p = 8 - D^2$  and  $p = D^2 + 6D$  (07)

Q.5(a) Estimate  $f(1.25)$  for the given data using Newton's Interpolation Formula. (08)

x	0	1	2	3	4
f(x)	0	1	8	27	64

Q.5 (b)  $f(x) = 3x^2 - 5x + 1$ . Find the value of  $f(x)$  for  $x=0$  (2) 8 and the Forward difference table. Also show that third order differences are zero. (07)

OR

Q.5 (p) Write short note on any three questions. (15)

1. What are the Types of functions and describe them.
2. Find the value of  $n$ , if 4 times the numbers of permutations of a  $n$  things taken 3 at a time is equals to 5 times the number of permutation of  $(n - 1)$  things taken 3 at a time.
3. Types of Matrices.
4. Difference between simple and compound interest.
5. Define: i) Permutation ii) Factorial.

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Time: 2:30 hrs

Marks:75

N.B.1. Attempt all questions

Q.1.A) Fill in the blanks : (Any8)

(08)

- 1) \_\_\_\_\_ means cessation of work by a body of persons in any industry.
- 2) A National Tribunal shall consist of one person to be appointed by the \_\_\_\_\_.
- 3) Any \_\_\_\_\_ or more members of a trade union can apply for registration of the trade union under the Trade Union Act, 1926.
- 4) The \_\_\_\_\_ has to ensure that the provisions of the Factory Act, 1948 are duly complied with.
- 5) The ESI Scheme is administered by \_\_\_\_\_.
- 6) \_\_\_\_\_ of a factory means the person who has ultimate control over the affairs of the factory.
- 7) The Maximum pay for coverage under Employees Provident Fund is ₹. \_\_\_\_\_ per month.
- 8) Bonus is the \_\_\_\_\_ benefits for the employees.
- 9) A Wage period should not exceed \_\_\_\_\_ month.
- 10) The maximum amount of gratuity payable is ₹. \_\_\_\_\_.

B) State whether the following statements are true or false : (Any7)

(07)

- 1) The objectives of Industrial Disputes Act is to promote industrial peace.
- 2) The Factories Act, 1948 governs the working conditions of the workmen in factories.
- 3) The Employees Compensation Act, 1923 is administered by State Government.
- 4) The Primary object of the Employees Provident Fund is to provide social security.
- 5) Under the Payment of wages Act, Wages can be paid in kind.
- 6) Employer does not includes the legal representative of deceased employee.
- 7) Marriage is a pre-condition for maternity benefits.
- 8) Retrenchment is not a termination of service.
- 9) The Payment of Gratuity act does not apply to Railway Company.
- 10) Bonus is a cash payment made to employees in addition to wages.

**Q.2 Answer the following :**

- (a) Define retrenchment. Explain the rules relating to retrenchment. (08)  
(b) What is a Trade Union ? Explain the procedure for registration of a trade union under the Trade Union Act, 1926. (07)

**OR**

- (a) Define closure and Explain the rules of closure. (08)  
(b) Explain the purpose of creating general and political fund of a trade union. (07)

**Q.3 Answer the following :**

- (a) Explain health measures as per the Factory Act. (08)  
(b) What are the rules regarding employees compensation? (07)

**OR**

- (a) Explain safety measures as per the Factory Act. (08)  
(b) What are the provisions for working hours and holidays for child workers in the factory? (07)

**Q.4 Answer the following :**

- (a) Discuss different benefits payable under ESI Act. (08)  
(b) Explain Employee Pension Scheme, 1995. (07)

**OR**

- (a) Explain Medical Benefit Council under ESI Act. (08)  
(b) Discuss administrative bodies as per Provident Fund Act. (07)

**Q.5 Answer the following :**

- (a) Explain rules for computation of available surplus. (08)  
(b) What is Gratuity? Under what circumstances gratuity is payable? (07)

**OR**

**Q.5 Write short notes on : (any 3) (15)**

- (a) Court Of Inquiry  
(b) Award  
(c) General Duties of Manufacturers  
(d) Employment by Contracting  
(e) Industrial Tribunals

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Time: 2:30 hrs

Marks:75

N.B.I. Attempt all questions.

Q.1.A) Fill in the blanks : (Any8)

(08)

- 1) \_\_\_\_\_ means the permanent closing down of a place of employment or part thereof.
- 2) The award of Labour Court shall be in writing and be signed by its \_\_\_\_\_.
- 3) Application for registration of a trade union shall be made to the \_\_\_\_\_.
- 4) \_\_\_\_\_ of a factory means the person who has ultimate control over the affairs of the factory.
- 5) Statutory canteen facilities are to be provided if there are more than \_\_\_\_\_ workers in a factory.
- 6) Bonus is the \_\_\_\_\_ benefits for the employees.
- 7) The term of office of member of the Corporation is \_\_\_\_\_ year.
- 8) Wages does not include any \_\_\_\_\_ payable under the terms of employment.
- 9) The ESI scheme is administered by \_\_\_\_\_.
- 10) The maximum amount of gratuity payable is ₹. \_\_\_\_\_.

B) State whether the following statements are true or false : (Any7) (07)

- 1) Registered trade union has to send monthly a general statement to the Registrar.
- 2) The term factory under the Factories Act, 1948 includes a mine and a railway running shed.
- 3) The Employees Compensation Act, 1923 does not apply to railways.
- 4) Marriage is a pre-condition for maternity benefits.
- 5) Employees Provident Fund Act is administered only by the Central Government.
- 6) All Payment of wages shall be made on working day.
- 7) Retrenchment is not a termination of service.
- 8) "Available surplus" means the available surplus computed under section 7.
- 9) Super Annuation means retirement of an employee on attainment of certain age.
- 10) Wages means all emoluments which are earned by an employee on duty.

Q.2 Answer the following :

- (a) Define closure and Explain the rules of closure. (08)
- (b) Write a note on Amalgamation of trade union. (07)

OR



- (a) Define strike and explain the provisions relating to strike. (08)  
(b) Explain the purpose of creating general and political fund of a trade union. (07)

**Q.3 Answer the following :**

- (a) Explain safety measures as per the Factory Act. (08)  
(b) Discuss different types of disablement under Employees Compensation Act. (07)

**OR**

- (a) What are the provisions for working hours and holidays for child workers in the factory? (08)  
(b) Explain the rules regarding employer's liability for compensation. (07)

**Q.4 Answer the following :**

- (a) Summarise the different types of benefits under the ESI Act. (08)  
(b) Explain Employee Pension Scheme, 1995. (07)

**OR**

- (a) Discuss different administrative bodies for ESI Act. (08)  
(b) Explain Employee Deposit Linked Insurance Scheme. (07)

**Q.5 Answer the following :**

- (a) Explain the deductions under Payment of Wages Act, 1936. (08)  
(b) Elaborate employee's eligibility and disqualification for bonus. (07)

**OR**

**Q.5 Write short notes on : (any 3) (15)**

- (a) Manufacturing Process.  
(b) Award  
(c) Lay-off  
(d) Payment of Minimum bonus  
(e) National Tribunals

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- N.B. (1) All question are compulsory.  
 (2) In Q.1 attempt both the sub-parts A and B.  
 (3) Figures to the right indicate full marks.  
 (4) Use of non-programmable calculator is allowed.

**Q.1 Attempt both sub-parts A and B :**

- (A) Write the appropriate answer : (Any 8) (8)
- A fund formed by periodically setting aside money for the gradual repayment of a debt or replacement of a depreciating asset is known as  
 (a) Relief Fund (b) Emergency Fund (c) Contingency Fund (d) Sinking Fund
  - A square matrix whose determinant is zero is called  
 (a) Diagonal (b) Scalar (c) Identity (d) Singular
  - The determinant of 2 x 2 matrix and the determinant of its transpose are  
 (a) zero (b) Equal (c) Positive (d) Negative
  - The second derivative of a function is  
 (a) Zero derivative (b) Derivative of a derivative of the function (c) Secondary derivative (d) Super derivative
  - The derivative of  $3x^2 \log x$  is  
 (a)  $6x \log x$  (b)  $x^2 \log x$  (c)  $3x(1 + 2 \log x)$  (d)  $x^3 \log x$
  - The revenue on next sale of a product after certain sales is called  
 (a) Marginal Revenue (b) Condition Revenue (c) Elastic Revenue (d) Mean Revenue
  - Interpolation is the process of finding  
 (a) Derivative of a complex function (b) Function evaluation at in between tabular values (c) Function evaluation at outside tabular values (d) Integral of a function.
  - In Newton Forward Difference formula,  $\Delta =$   
 (a)  $f(x + h) + f(x)$  (b)  $f(x + h) - f(x)$  (c)  $f(x - h) - f(x)$   
 (d)  $f(x - h) + f(x)$
  - Shift Operator, E is equal to  
 (a)  $1 + \Delta$  (b)  $1 - \Delta$  (c)  $1 * \Delta$  (d) None of the above.
  - For matrix A and identity matrix I, following is true  
 (a)  $A + I = I$  (b)  $A - I = I$  (c)  $A * I = I * A$  (d) All of the above.
- (B) State whether the following statements are True or False : (Attempt any 7) 7
- In input-output analysis,  $(I - A)$  is called the technology matrix.
  - A square matrix having all non-diagonal elements are zero and unequal diagonal elements is called diagonal matrix.
  - If A is matrix of order  $m \times n$  then it contains m rows and n columns.

4. The value of  $5!$  is 180
5. In immediate annuity, payments are made in the beginning of the period.
6. The future value of an amount is always greater than its present value.
7. The point where profit is zero is called break-even point.
8. Interchanging any two rows of a determinant changes sign of its value.
9. Cramer's rule can be used to solve 3 simultaneous equations in three unknowns.
10. For a function  $y = 2x + 4$ , the second forward difference is zero.

Q2 (A)

(a) A car was brought at Rs. 5,40,000/-. Find its resale value after 3 years by applying 7.5% depreciation p.a. 4

(b) Mr. X invests in F.D. of a bank every year Rs. 5,000/- at an interest rate of 7.5% p.a. What amount will he receive after 8 years? 4

(B) An organization produces  $x$  items at a cost of Rs.  $(2x + 50)$ . The demand function  $p = 100 - x$  where  $p$  is price and  $x$  is demand. Find value  $x$  for which total revenue is increasing and value of  $x$  when profit is increasing. 7

OR

(P) The difference between the compound interest and simple interest on a certain principal amount for 2 years is Rs. 76.8. The simple interest on the same principal for 4 years is Rs. 3,840. Find the principal amount and the rate of interest. 8

(Q) There are 5 men and 3 ladies. Find the number of ways in which a committee of 5 can be formed from these, if the committee is to include at least 2 ladies. 7

Q3 (A) The input-output table for a two sector economy is given below: 8

Producing Sector	Consuming Sector		Final Demand
	S <sub>1</sub>	S <sub>2</sub>	
S <sub>1</sub>	30	60	110
S <sub>2</sub>	140	70	90

Find :

(i) Leontief Matrix

(ii) The total output from each of the sectors to meet a final demand for 140 units of S<sub>1</sub> and 120 units of S<sub>2</sub>.

(B) If  $A = \begin{bmatrix} 0 & 1 \\ 1 & 0 \end{bmatrix}$  and  $B = \begin{bmatrix} 0 & -i \\ i & 0 \end{bmatrix}$ , where  $i^2 = -1$ . 7

Verify that  $(A + B)^2 = A^2 + B^2$

OR

(P) Given  $A^{-1} = \begin{bmatrix} 5/7 & 1/7 \\ 3/7 & 2/7 \end{bmatrix}$ , using adjoint method, find  $A$  and evaluate  $A^2 + 2A$ . 8

(Q) Solve the following equations using Cramer's Rule: 7

$$2x + y + z = 7$$

$$3x - y - z = -2$$

$$x + 2y - 3z = -4$$

Q4 (A) A company has examined its cost structure and revenue structure and has

determined that C the total cost, R total revenue and x the number of units produced are related as :

$$C = 100 + 0.015x^2 \text{ and } R = 3x$$

- (i) Write the Profit function.
  - (ii) Find the production rate x that will maximize the profit of the company.
  - (iii) Find the maximum profit.
- (B) Find the equation of the curve  $y = f(x)$ , where  $f(x)$  is a second degree polynomial in x, passing through (0,3), (1,5), (2,9), (3,15) using Newton's forward difference interpolation method.

OR

P) Answer the following

(8)

- (a) find minimum value of function  $y = 2x^3 - 6x^2 - 90x + 10$  and minimum point .
  - (b) find maximum value of function  $y = 7 + 24x - 9x^2 + x^3$  and maximum point
- Q) A farmer uses following amount of fertilizer (in kgs) and gets following output:

Fertilizer	2	3	4
Yield	24	32	36

Apply Newton's Forward Difference formula to determine optimum use of fertilizer and maximum yield.

Q5 Attempt either A or B :

(8)

- (A) 1. Mr. Vijay takes a loan of Rs.80,000 at 9% p.a. to be repaid in 6 monthly instalment. calculate the EMI and prepare the amortization table of repayment.
2. The demand function for a commodity is given by  $x=200 - 6p^2$ . find the price elasticity of demand when  $p=5$ .

(7)

OR

(B) Attempt any three :

(15)

- a. Bring out the difference between simple interest and compound interest.
- b. Write a note on linear function, exponential function and logarithmic function.
- c. With an example, explain scalar matrix and Upper Triangular Matrix.
- d. Explain the terms present value and future value in annuity.
- e. Explain the applications of Derivatives in business management.

T H A N K Y O U

## IYC/FYBMS/SEM-II/PMAR/ATKT/SEP/2019

Time: 2½ Hours

Marks: 75

Notes: All questions are compulsory.

Q1. A. State true or false. (Any 08)

(08)

- 1) Marketing is undertaken to sell goods only.
- 2) The marketing process is continuous in nature.
- 3) The stable environment is very much necessary for business growth.
- 4) The MIS activity is a one-time affair.
- 5) Marketing mix is a static concept.
- 6) A company adopts the same marketing mix for all products.
- 7) Multi segment strategy is also known as differentiated marketing strategy.
- 8) Internet marketing is also referred to as online marketing.
- 9) Product positioning means placing product in the market.
- 10) A company generally follows a single brand strategy.

B. Match the following. (Any 07)

(07)

Group A	Group B
1. Place mix	a. Personal selling
2. Value	b. Transaction between customer to customer
3. Marketing factors	c. Transaction between business to customer
4. Personal factors	d. Distinct product image
5. Psychological factors	e. Small segment
6. NICHE marketing	f. Attitude
7. Product position	g. Income level
8. B to C marketing	h. Promotion
9. C to C marketing	i. Quality, service & price
10. Salesmanship	j. Distribution channels

Q2. A. Discusses the scope of marketing.

(08)

B. Define marketing. Explain its features.

(07)

OR

C. Explain in brief various marketing functions.

(08)

D. Explain the advantage of marketing business firms.

(07)

- Q3. A. Define marketing research. Explain its features. (08)  
B. Discuss the components of MIS. (07)

OR

- C. Explain the importance of studying consumer. (08)  
D. Bring out the different areas of marketing research. (07)

- Q4. A. Define marketing mix. Explain its feature. (08)  
B. Discuss the stages in production life cycle. (07)

OR

- C. What is branding? Explain the role of branding. (08)  
D. Explain the different pricing strategies. (07)

- Q5. Write short notes. (Any 03) (15)

- a. Social marketing
- b. Steps in product positioning
- c. New trend in marketing
- d. Feature of marketing segmentation
- e. Importance of market segmentation
- f. Relationship marketing

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IYC/FYBMS/IND.LAW/SEM-II/ATKT/2019-20

TIME: 2.30 HRS

MARKS: 75

NOTES : (1) All Questions are compulsory.

(2) All Questions carry 15 Marks each.

**Q.1.A) Fill in the blanks with appropriate option : (any 8) (08)**

- 1) \_\_\_\_\_ means any business, trade, undertaking manufacture or calling of employers in certain activities.  
a) Industry      b) Controlled Industry      c) Employees      d) Profession
- 2) \_\_\_\_\_ means cessation of work by a body of persons in any industry.  
a) Lock-out      b) Strike      c) Refusal      d) Slow down
- 3) An unregistered trade union is \_\_\_\_\_.  
a) Not unlawful      b) Illegal      c) Unlawful      d) Separate legal entity
- 4) Any \_\_\_\_\_ or more members of a trade union can apply for registration of the trade union under the Trade Union Act, 1926.  
a) Two      b) Six      c) Seven      d) Nine
- 5) Statutory canteen facilities are to be provided if there are more than \_\_\_\_\_ workers in a factory.  
a) 100      b) 200      c) 500      d) 700
- 6) An employee who is injured by an accident must give a notice of it by \_\_\_\_\_.  
a) Writing      b) verbally      c) Telephone      d) Any of these
- 7) The ESI scheme is administered by \_\_\_\_\_.  
a) Central Government      b) State Government      c) Corporation      d) Parliament
- 8) The maximum pay for coverage under Employees Provident Fund Act is Rs. \_\_\_\_\_ per month.  
a) 6500      b) 10,000      c) 15,000      d) 20,000
- 9) A wage period should not exceed \_\_\_\_\_ month.  
a) One      b) Two      c) Three      d) Four
- 10) The maximum amount of gratuity payable is Rs. \_\_\_\_\_.  
a) 50,000      b) 1,00,000      c) 3,50,000      d) 10,00,000

**B) State whether the following statements are true or false : (any 7) (07)**

1. The objective of Industrial Disputes Act is to promote industrial peace.
2. The registration of trade union is compulsory under the Trade Union Act.
3. The Factories Act, 1948 governs the working conditions of the workmen in factories.
4. The Employees Compensation Act, 1923 does not apply to railways.
5. Maximum wages for coverage under ESI Act are Rs. 5000 p.m.
6. The primary object of the Employees Provident Fund Act is to provide social security.
7. Under the Payment of Wages Act, wages can be paid in kind.
8. Bonus is a cash payment made to employees, in addition to wages.
9. "Available Surplus" means the available surplus computed under section 7.
10. Retrenchment is not a termination of service.

- Q.2.a) Define retrenchment. Explain the rules relating to retrenchment. (08)  
b) Write a note on "Industrial Tribunal" and "National Tribunal". (07)

OR

- Q.2.c) Define settlement. Explain the provisions relating to a settlement. (08)  
d) Write a note on the Amalgamations of Trade Union. (07)

- Q.3.a) Explain the safety measures as per the Factory Act. (08)  
b) What are the different types of disablement under Employees Compensation Act. (07)

OR

- Q.3c) Explain the health measures as per the Factory Act. (08)  
d) What are the rules regarding Employer's liability for compensation? (07)

OR

- Q.3.c) Discuss different benefits payable under ESI Act. (08)  
d) Describe different administrative bodies for ESI Act. (07)

- Q.4.a) Explain Employee Pension Scheme, 1995. (08)  
b) What are the rules regarding fixation of wage periods? (07)

OR

- Q.4.c) Explain Employee Deposit Linked Insurance Scheme. (08)  
d) Explain employer's responsibility for payment of wages as per the Payment of Wages act? (07)

- Q.5.a) What is Gratuity? Under what circumstances gratuity is payable? (08)  
b) Explain employees's eligibility and disqualification for bonus. (07)

OR

- Q.5) Write Short Notes on any THREE : (15)

- a) Manufacturing Process.
- b) Fatal Accidents.
- c) ESI Corporation.
- d) Lock-Out.
- e) Rate of Gratuity.

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Marks: 75

Duration: 2½ HOURS

Note: 1. All questions are compulsory.

2. Figures to the right indicate full marks.

Q. 1 A. State whether the following statements are true or false. (Any 08) (08)

1. Planning minimises risk in business
2. The process of management is continuous in nature.
3. Decentralisation brings specialisation.
4. Management is both art and science
5. There are conflicts between Line and Staff.
6. Authority can never be delegated.
7. Henri Fayol listed 13 principles of management.
8. A good leader must not be disciplined person.
9. Informal organisation have a set of rules and regulations.
10. Every organisation need not to have specific and well-defined objectives

Q. 1 B. Select the correct option and rewrite the statement. (Any 07) (07)

1. \_\_\_\_\_ is an evaluation of management as a whole. (MBO, MIS, Management)
2. The \_\_\_\_\_ level Management is concerned with framing plans and policies.  
(top, middle, lower)
3. Analysis of \_\_\_\_\_ environment indicates company's strengths and weaknesses.  
(internal, external, concurrent)
4. \_\_\_\_\_ refers to interlinking of activities.  
(co-ordination, direction, planning)
5. \_\_\_\_\_ refers to increasing people to strive willingly for group objectives.  
(leadership, planning, controlling)
6. Organisation structure suggests its \_\_\_\_\_.  
(Framework, objectives, relationships)
7. Esprit de corps means \_\_\_\_\_. (Coordination, Controlling, Team spirit)
8. Management is a \_\_\_\_\_ activity.  
(individual, group, tangible)
9. \_\_\_\_\_ style of leadership is more followed in government.  
(consultative, bureaucratic, autocratic)
10. Administrative skills are required at \_\_\_\_\_ level.  
(top, middle, lower)

Q. 2. a. Define Management explain its importance. (08)

b. Explain the functions of Management. (07)

Or

c. Discuss the steps in Planning process. (08)

d. Explain the importance of planning. (07)

- Q. 3 a. Distinguish between formal organisation and informal organisation. (08)  
b. What is departmentation? Explain any four bases departmentation. (07)  
or  
c. Write a detailed note on Scientific Management. (08)  
d. 'Coordination is the essence of management' explain. (07)
- Q. 4 a. Define leadership. Explain any four styles of leadership. (08)  
b. Explain the main objectives of green management. (07)  
Or  
c. Describe importance of controlling. (08)  
d. State the qualities of a good leader. (07)
- Q. 5 a. State the merits and demerits of Functional organisation. (08)  
b. Explain Delegation. Discuss the Principles of Delegation. (07)  
Or  
c. Write short notes. (Any three) (15)  
1. MBO  
2. Objectives of CSR  
3. Line and Staff Organisation  
4. Green Management  
5. Levels of Management
-

Marks: 75

Duration: 2 ½ HOURS

All Questions are compulsory.  
Figures to the right indicate full marks

- Q1 A) Fill in the blanks with suitable options:** (8)
1. A selection interview is a type of \_\_\_\_\_ interview. (Media/ Business/ Trade)
  2. The RTI Act came into force in the year \_\_\_\_\_. (1998/ 2005/2000)
  3. The full form of AIDA is \_\_\_\_\_, interest, desire and action. (Attraction, attention, appeal)
  4. A \_\_\_\_\_ letter of inquiry is sent in response to an advertisement. (Solicited, unsolicited, invited)
  5. \_\_\_\_\_ refers to a list of items to be discussed at a meeting. (Agenda, Notice, Resolution)
  6. A Group Interview is similar to a \_\_\_\_\_. (Group Discussion, Panel Interview, Clinical Interview)
  7. \_\_\_\_\_ provides a personal touch which helps in building good will. (Open House, Fairs, Exhibitions)
  8. \_\_\_\_\_ plays the role of a leader in a meeting. (Boss, Chairperson, Secretary)
  9. \_\_\_\_\_ is an ongoing activity. (Public Relation, House Organ, Radio)
  10. Promotional Leaflets and Fliers are used for \_\_\_\_\_ promotion. (Sales, Post, Academic)

- Q1 B) State whether the following statements are true or false:** (7)
1. A Selection Interview is conducted before a Group Discussion.
  2. In a video- conference audio-visual communication is possible.
  3. A District Consumer Forum deals with complaints up to the value of Rs.20 lakhs.
  4. Decisions cannot be taken at a conference.
  5. At a conference, the delegates have no voting rights.
  6. Public Relation is the same as Advertising.
  7. In a Panel interview there is only one interviewer.
  8. A Structured Interview is planned on the spot.
  9. Interview through telephone is not feasible.
  10. The purpose of writing a Letter of Complaint is to start a quarrel.

- QII a) List and Explain the stages of job Interview.** (7)
- b) List and Explain the advantages and disadvantages of a conference. (8)
- OR**
- c) When should an Exit Interview be conducted? What are its advantages? (7)
- d) Define Public Relation. List and explain any five measures of promoting the internal Public Relation in an organization. (8)

- QIII a) Draft a Letter of Inquiry from Stallion Group of Hotels Pvt. Ltd. To Misha Textiles Pvt. Ltd. asking for a quotation for 1000 bedsheets and 2000 pillow covers. Use the Complete Block Layout.** (7)
- b) You had ordered 7 cutlery sets for your hotel Stallion Group of Hotels Pvt. Ltd under the impression that they were made of stainless steel from Nigel Pvt. Ltd. The sets have rusted within three months of use. Write a Letter of Complaint in the modified Block layout. (8)
- OR**
- c) A Committee has been appointed to investigate the decline of sales of Polar Air Coolers in the city of Mumbai market. (10)
- d) Draft a Notice and Agenda for a Board Meeting of Regis Industries, Andheri, Mumbai. (5)

QIV a) Draft a Letter of Sales promoting 'IFB Clothes Washer' that has been recently launched in the Market. Use the Semi- Block Layout. (7)

b) Draft a letter addressed to The President, District Consumer Redressal Forum, Sudarshan Building, Gokhale Road, Dadar, Mumbai complaining about a defective refrigerator sold to you by Shivalik Electronics, Bandra, Mumbai. Use the Complete Block Layout. (8)

OR

c) A Driver's license has not been issued to you in spite of having passed the Driving Test and Submitting all the required documents. Draft a letter under Right to Information Act asking about the reasons for the delay. (7)

d) Summarize the following passage: (8)

Bombay is often regarded as India's Capital of Hope. Often wondering why this is so, I made a fruitful trip down to the busy city, solving most of my queries.

Bombay consists of seven islands, joined by land reclamation. Many Indians, especially those from the rural areas, regard Bombay as their paradise, since they could find work relatively easily here, as compared to their homelands.

Being the pillar for revenue collection, Bombay's economic growth has far outperformed the other cities. In fact, its per capita (head) production of goods and services is about three times greater than that of Delhi - India's second most prosperous city. Despite the economic boom, Bombay gives me an astonishing image of deterioration when I first stepped into the city.

Though unemployment is not a significant problem in Bombay, housing is. A visit in Dharavi, a slum area in Bombay will help clarify our imagination. The Bombayites' so called "houses" are actually movable shacks, built from unwanted bits of tarpaulin, tin and cardboard. There are so many of them that a maze of alleys emerged, passable only when I walked sideways like a crab between them. Curious about the living conditions, I wondered around the maze, meeting groups of scantily clad kids and hungry, stray dogs.

In spite of the poor living conditions, many Indians still hope to migrate to Bombay. Interviewing a few of the newcomers, a majority of them said that they came to Bombay to find jobs. There are some who regard Bombay as buoyant floats, saving them from natural disasters and tyrannies in their homelands.

QV) Write Short Notes: (Any Three)

(15)

1. Grievance Interview
2. The 'Publics' of Public Relation
3. The need and importance of meeting
4. Teleconferencing
5. Role of a chairperson in the meeting.

Time: 2½ Hours

Marks: 75

Notes: All questions are compulsory.

Q1. A. State true or false. (Any 08)

(08)

- 1) CSR include corporate responsibilities towards employees.
- 2) A niche market is a small market segment.
- 3) GATT is simple extension of WTO.
- 4) FERA was replaced by FEMA.
- 5) FDI is one of the ways of globalization.
- 6) Transportation removes the hindrance of place.
- 7) Business firms lack control over external environmental.
- 8) A firm's external environment consists of value system, mission, objective and its resources.
- 9) Judiciary is important for enacting laws.
- 10) Business exists in the context of society.

B. Match the following. (Any 07)

(07)

Group A	Group B
1. International environment	a. Mandatory
2. Executive	b. Joint family system
3. Fundamental rights	c. Public sector
4. Socialist economy	d. Right to equality
5. Indian culture	e. Roll in the regulation of business
6. Financial audit	f. WTO
7. Business	g. Channel intermediaries
8. Public corporation	h. Dynamic
9. Business environment	i. Established under Apical Act
10. Micro environment	j. Continuous process

Q2. A. Defines business environment. Explain its characteristics.

(08)

B. Explain political and socio cultural environment.

(07)

OR

C. Explain the scope of business.

(08)

D. What is business environmental analysis? Explain SWOT analysis.

(07)

Q3. A. Explain challenges of Indian economy. (08)

B. what is social audit? Explain its importance. (07)

OR

C. Explain briefly any five components of macro environment. (08)

D. Explain directive principal as per the Indian constitutions. (07)

Q4. A. Explain the impact of technology on society. (08)

B. Explain competitive strategies for market leaders (07)

OR

C. Explain the impact of technology on the economy. (08)

D. Explain functions of WTO. (07)

Q5. A. Explain different feature of globalisation. (08)

B. Explain LPG model in India. (07)

OR

Q5. Write short notes. (Any 03) (15)

- a. GATT
- b. Joint Hindu family business
- c. FDI policy
- d. CSR
- e. Investment opportunity in service Industry

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## Question Bank for Descriptive Questions

Answer the following Questions

### Unit 1

1. Discuss the meaning and features of Advertising.
2. Define the concept of Advertising. Explain the significance of advertising to Manufacturers and Customers
3. Define Advertising. Discuss any two broad classification of advertising.
4. Describe the various functional departments of an advertising agency.
5. Explain the forms of digital media.
6. State and explain the various functional departments of an advertising agency.
7. Discuss the various forms of Ad agency.
8. Describe the DAGMAR model in detail.
9. Explain the various reasons for losing clients in advertising agency.
10. Describe the behavioural model of advertising.
11. Write any four methods of setting advertising budget .
12. Explain the measures for gaining clients.
13. Discuss the Criteria for selecting suitable media.

1. Discuss the meaning and features of Advertising.

2. Define the concept of Advertising. Explain the significance of advertising to Manufacturers and Customers

3. Define Advertising. Discuss any two broad classification of advertising.

4. Describe the various functional departments of an advertising agency.

5. Explain the forms of digital media.

6. State and explain the various functional departments of an advertising agency.

7. Discuss the various forms of Ad agency.

8. DAGMAR
- 9.
- 10.
- 11.
- 12.
- 13.

### Unit –II

1. Explain the Essentials while developing the ad copy.
2. Explain the elements considering by the ad agencies while developing Print Advertising.
3. Explain the elements considering by the ad agencies while developing effective radio commercials or advertising.
4. Explain the elements considering by the ad agencies while developing TV Commercials.
5. Explain the elements considering by the ad agencies while developing Web Advertising.
6. Explain pre-test and post-test copy of advertising.
7. Explain the social contribution of advertising.
8. Explain the criticisms of social contribution to Advertising.
9. Explain the economic benefits of advertising.
10. Explain the Careers in the field of Advertising.
11. Explain some Laws and Acts Governing Advertisement in India.
12. Explain the role of Information and Broadcasting Ministry (IBM).
13. Explain the Objectives of Advertising Standards Council of India (ASCI).







4. Explain the concept of sales budget sales audit and sales control.

5. What is a sales Quota? Explain the methods of sales Quota.

6. Briefly explain the types of sales quota.

7. What are the objectives of sales Territory?

8. Explain the factors determining sales territory.

9. Explain the designing sales Territory.

10. Explain the customer feedback important?

11. What is data mining? How can data mining be effective?

12. Explain the role of IT.

1. සමස්ත සමස්ත සමස්ත සම? සමස්ත සමස්ත සමස්ත සමස්ත සම.

2. සමස්ත සමස්ත සමස්ත සමස්ත සමස්ත සම.

3. සමස්ත සමස්ත සමස්ත සම සමස්ත ?

4. සමස්ත සමස්ත සමස්ත සමස්ත සම සමස්ත සමස්ත සම සමස්ත සමස්ත සම.

5. සමස්ත සම සමස්ත සම? සමස්ත සමස්ත සමස්ත සමස්ත සම.

6. සමස්ත සමස්ත සමස්ත සමස්ත සමස්ත.

7. සමස්ත සමස්ත සමස්ත සම සමස්ත?

8. සමස්ත සමස්ත සමස්ත සමස්ත සම සමස්ත සම.

9. සමස්ත සමස්ත සමස්ත / සමස්ත සමස්ත සම.

10. සමස්ත සමස්ත සමස්ත සමස්ත සමස්ත?

11. සමස්ත සමස්ත සමස්ත සම? සමස්ත සමස්ත සමස්ත සම සම සම?

12. සමස්ත සමස්ත සමස්ත සමස්ත සම.

IYC/FYBCOM/SEM 2/MATHS/REGULAR MARCH-2020

Max marks: 100

Time: 3 hours

Instructions: (1) All questions are compulsory.

(2) Figures to the right indicate marks allotted.

(3) Use of simple non-programmable calculator is allowed.

(4) Normal table and Graph Papers are not required.

SECTION I

Q.1) Attempt any 4 from the following:

(5 marks each)

a) Find the derivative of  $y$  w.r.t.  $x$ : i)  $y = x^3 - \log x + e^x + 4^x + 25$  ii)  $x^7 + 7^x + 7^7$

b) Find the total revenue and average revenue function for the demand function  $p = 20 - 3D$  where  $D = 2, 5$ .

c) If  $f(x) = 2 + 3x$ , for  $1 \leq x < 4$

$= 3 + x$ , for  $4 \leq x < 7$

$= 2x + 7$ , otherwise.

Find  $f(0), f(-3), f(2), f(6)$ .

d) Find the value of  $x$  for which the function  $f(x) = x^2 - 4x + 1$  is i) increasing ii) decreasing.

e) If  $y = 3e^{2x} - 4e^{-2x}$  show that  $d^2y/dx^2 = 4y$ .

Q.2) Attempt any 4 from the following:

(5 marks each)

a) John borrowed Rs 80,000 from his friend partly at 10% p.a. and remaining at 12% p.a. After 4 years he returned the total amount with a total simple interest of Rs 34,400. Find the amount he borrowed at each of these rates.

b) A sum of money amount to Rs 9,360 in 7 years at 8% simple interest. When it will be double itself at the same rate?

c) Find the total amount, with compound interest with if a sum of Rs 8,000 is kept in a bank for 3 years with 12% p.a. compounded half yearly.

d) Mr. Mehta was approached by a person with two schemes as he wanted to invest Rs 1,20,000 in scheme A the period was 8 years with 9% rate p.a. compounded annually. In scheme B, the period was 10 years with 8% compound interest p.a. Advice him about the choice of scheme w.r.t. the amount to be received.

e) The difference between simple interest and compound interest at 6% rate in 2 years at a certain principal is Rs 13.50 find the principal amount.

## SECTION II

Q.3) Attempt any 4 from the following:

(5 marks each)

a) Find the regression equation  $y$  on  $x$  and further estimate  $y$  if  $x=18$  for the given data:

x	9	5	11	15	10	13	16
y	11	8	14	20	13	15	22

b) Calculate Karl Pearson's coefficient of the correlation for the given data:

X	17	8	12	13	10	12
Y	13	7	10	11	8	9

c) Calculate rank correlation coefficient for the following given data marks in two tests for a group of 7 students:

Marks in test I	52	34	47	65	43	34	54
Marks in test II	65	59	65	68	82	60	57

d) Calculate Spearman's rank correlation coefficient for the given data:

x	105	112	107	115	160	152	148	132
y	120	127	135	123	140	142	138	110

e) Find the regression equation  $x$  on  $y$  and further estimate  $x$  if  $y=18$  for the given data:

x	3	4	6	10	12	13
y	12	11	15	16	19	17

Q.4) Attempt any 4 from the following:

(5 marks each)

a) For the given table below find unweighted index number: i) Average method ii) Aggregative method.

Commodity	Price in Rs	
	Base Year	Current Year
A	4	5
B	12	16
C	6	9
D	30	40
E	8	11

b) For the following data calculate Index number by : i) weighted average of price relative ii) weighted aggregative method.

Commodity	Price in Rs		Weight
	Base Year	Current Year	
A	4	5	39
B	6	12	40
C	5	8	10
D	2	3	20

c) From the following data calculate i) Laspeyre's price Index Number ( $I_L$ ) ii) Paasche's Index Number ( $I_P$ )

Commodity	Base Year		Current Year	
	Price	Quantity	Price	Quantity
A	2	20	3	30
B	4	15	5	20
C	3	40	6	50

d) Find three yearly moving average for the given time series of a company. Also plot a graph of the trend values.

Year	2000	2001	2002	2003	2004	2005	2006	2007
Export	46	53	72	57	62	78	60	85

e) Fit a straight line trend to the following data representing imports in millions in ₹ of a certain company. Also find and estimate for the year 2008.

Years	2000	2001	2002	2003	2004	2005	2006
Import	48	50	58	52	45	41	49

Q.5)

Q.5) Attempt any 4 from the following:

(5 marks each)

- a) A mobile company claims that 70% of the complaints attended within a day. There were 8 complaints received on a particular day. Find the probability that number of complaints attended was i) Only 4 ii) at least 6 iii) 2 or 4.
- b) If mean and variance of a Binomial distribution are 4 and 2 respectively. Find probability that number of success is i) only 3 ii) at most 2 iii) at least 7 iv) 3 or 4.
- c) A variate X follows Poisson distribution with parameter 3. Evaluate : i)  $P(x=1)$  ii)  $P(x<1)$  iii)  $P(x>1)$ .  
(Given:  $e^{-3} = 0.0498$ )
- d) It is observed that 7 items manufactured on a machine are defective per day. Find the probability that on a particular day, the number of defective items on the machine are i) Nil ii) only 1 iii) only 2. (Given:  $e^{-7} = 0.0009$ )
- e) For a Normal distribution the mean is 680 and the standard deviation is 70. Find i) mean deviation ii) quartile deviation iii) Quartiles.

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# IYC/FYBCOM/SEM 2/MATHS/REGULAR MARCH-2020

Max marks: 100

Time: 3 hours

Instructions: (1) All questions are compulsory.

(2) Figures to the right indicate marks allotted.

(3) Use of simple non-programmable calculator is allowed.

(4) Normal table and Graph Papers are not required.

## SECTION I

Q.1) Attempt any 4 from the following:

(5 marks each)

a) Find the derivative of  $y$  w.r.t.  $x$ : i)  $y = 2x^8 - 5\log x + 3^x + 4e^x + 25$

ii)  $x^7 + 7^x + 7^7$

b) Find the total revenue and average revenue function for the demand function  $p = 30 - D^2$  where  $D = 2, 5$ .

c) If  $f(x) = 5$ , for  $-1 \leq x < 1$

$= 4 + x$ , for  $1 \leq x < 5$

$= 2x - 1$ , for  $5 \leq x < 10$ .

Find  $f(0)$ ,  $f(3.1)$ ,  $f(-0.5)$ ,  $f(6)$ .

d) Find the value of  $x$  for which the function  $f(x) = 3x^2 - 2x + 5$  is i) increasing ii) decreasing.

e) If  $y = 3e^{2x} - 4e^{-2x}$  show that  $d^2y/dx^2 = 4y$ .

Q.2) Attempt any 4 from the following:

(5 marks each)

a) John borrowed Rs 80,000 from his friend partly at 10% p.a. and remaining at 12% p.a. After 4 years he returned the total amount with a total simple interest of Rs 34,400. Find the amount he borrowed at each of these rates.

b) A sum of money amount to Rs 9,360 in 7 years at 8% simple interest. When it will be double itself at the same rate?

c) Find the total amount, with compound interest with if a sum of Rs 8,000 is kept in a bank for 3 years with 12% p.a. compounded half yearly.

d) Mr. Mehta was approached by a person with two schemes as he wanted to invest Rs 1,20,000 in scheme A the period was 8 years with 9% rate p.a. compounded annually. In scheme B, the period was 10 years with 8% compound interest p.a. Advice him about the choice of scheme w.r.t. the amount to be received.

e) The difference between simple interest and compound interest at 6% rate in 2 years at a certain principal is Rs. 13.50 find the principal amount.

## SECTION II

Q.3) Attempt any 4 from the following:

(5 marks each)

a) Find the regression equation  $y$  on  $x$  and further estimate  $y$  if  $x=18$  for the given data:

x	9	5	11	15	10	13	16
y	11	8	14	20	13	15	22

b) Calculate Karl Pearson's coefficient of the correlation for the given data:

X	17	8	12	13	10	12
Y	13	7	10	11	8	9

c) Calculate rank correlation coefficient for the following given data marks in two tests for a group of 7 students:

Marks in test I	52	34	47	65	43	34	54
Marks in test II	65	59	65	68	82	60	57

d) Calculate Spearman's rank correlation coefficient for the given data:

x	105	112	107	115	160	152	148	132
y	120	127	135	123	140	142	138	110

e) Find the regression equation  $x$  on  $y$  and further estimate  $x$  if  $y=18$  for the given data:

x	3	4	6	10	12	13
y	12	11	15	16	19	17

Q.4) Attempt any 4 from the following:

(5 marks each)

a) For the given table below find unweighted index number: i) Average method ii) Aggregative method.

Commodity	Price in Rs.	
	Base Year	Current Year
A	4	5
B	12	16
C	6	9
D	30	40
E	8	11

b) For the following data calculate Index number by : i) weighted average of price relative ii) weighted aggregative method.

Commodity	Price in Rs.		Weight
	Base Year	Current Year	
A	4	5	39
B	6	12	40
C	5	8	10
D	2	3	20



c) From the following data calculate i) Laspeyre's price Index Number ( $I_L$ ) ii) Paasche's Index Number ( $I_P$ )

Commodity	Base Year		Current Year	
	Price	Quantity	Price	Quantity
A	2	20	3	30
B	4	15	5	20
C	3	40	6	50

d) Find three yearly moving average for the given time series of a company. Also plot a graph of the trend values.

Year	2000	2001	2002	2003	2004	2005	2006	2007
Export	46	53	72	57	62	78	60	85

e) Fit a straight line trend to the following data representing imports in millions in ₹ of a certain company. Also find and estimate for the year 2009.

Years	2001	2002	2003	2004	2005
Import	10	12	15	16	18

Q.5) Attempt any 4 from the following:

(5 marks each)

- For a Normal distribution the mean is 680 and the standard deviation is 70. Find i) mean deviation ii) quartile deviation and the quartiles.
- If mean and variance of a Binomial distribution are 4 and 2 respectively. Find probability that number of success is i) only 3 ii) at most 2 iii) at least 7 iv) 3 or 4.
- A variate  $X$  follows Poisson distribution with parameter 3. Evaluate : i)  $P(x=1)$  ii)  $P(x < 1)$  iii)  $P(x > 1)$ .  
(Given:  $e^{-3} = 0.0498$ )
- It is observed that 7 items manufactured on a machine are defective per day. Find the probability that on a particular day, the number of defective items on the machine are i) Nil ii) only 1 iii) only 2. (Given:  $e^{-7} = 0.0009$ )
- For a Poisson distribution with standard deviation of 2 units. Find probability that i)  $x=1$  ii)  $x=2$  iii)  $x < 3$ .  
(Given:  $e^{-4} = 0.0183$ )

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# IYC/FYBCOM/SEM 2/MATHS/REGULAR MARCH-2020

Max marks: 100

Time: 3 hours

Instructions: (1) All questions are compulsory.

(2) Figures to the right indicate marks allotted.

(3) Use of simple non-programmable calculator is allowed.

(4) Normal table and Graph Papers are not required.

## SECTION I

Q.1) Attempt any 4 from the following:

(5 marks each)

a) Find the derivative of  $y$  w.r.t.  $x$ : i)  $y = 2x^8 - 5\log x + 3^x + 4e^x + 25$  ii)  $x^7 + 7^x + 7^7$

b) Find the total revenue and average revenue function for the demand function  $p = 30 - D^2$  where  $D = 2, 5$ .

c) If  $f(x) = 5$ , for  $-1 \leq x < 1$

$$= 4 + x, \text{ for } 1 \leq x < 5$$

$$= 2x - 1, \text{ for } 5 \leq x < 10.$$

Find  $f(0)$ ,  $f(3.1)$ ,  $f(-0.5)$ ,  $f(6)$ .

d) Find the value of  $x$  for which the function  $f(x) = 3x^2 - 2x + 5$  is i) increasing ii) decreasing.

e) If  $y = 3e^{2x} - 4e^{-2x}$  show that  $d^2y/dx^2 = 4y$ .

Q.2) Attempt any 4 from the following:

(5 marks each)

a) The simple and Compound interest for 2 years on the same principal at the same rate are Rs 7,200 and Rs 7,600 respectively. Find the principal and rate of interest.

b) A sum of money amount to Rs 9,360 in 7 years at 8% simple interest. When it will be double itself at the same rate?

c) Find the total amount, with compound interest with if a sum of Rs 8,000 is kept in a bank for 3 years with 12% p.a. compounded half yearly.

d) Mr. Mehta was approached by a person with two schemes as he wanted to invest Rs. 1,20,000 in scheme A the period was 8 years with 9% rate p.a. compounded annually. In scheme B, the period was 10 years with 8% compound interest p.a. Advice him about the choice of scheme w.r.t. the amount to be received.

e) The difference between simple interest and compound interest at 6% rate in 2 years at a certain principal is Rs.13.50 find the principal amount.

## SECTION II

Q.3) Attempt any 4 from the following:

(5 marks each)

a) Find the regression equation  $y$  on  $x$  and further estimate  $y$  if  $x=18$  for the given data:

x	9	5	11	15	10	13	16
y	11	8	14	20	13	15	22

b) Calculate Karl Pearson's coefficient of the correlation for the given data:

Marks in English	10	2	5	7	9	4	8
Marks in Economics	8	4	4	8	5	3	7

c) Calculate rank correlation coefficient for the following given data marks in two tests for a group of 7 students:

Marks in test I	52	34	47	65	43	34	54
Marks in test II	65	59	65	68	82	60	57

d) Calculate Spearman's rank correlation coefficient for the given data:

X	33	37	42	23	21	15	13	30	39
Y	17	27	32	12	13	11	9	25	30

e) Find the regression equation  $x$  on  $y$  and further estimate  $x$  if  $y=18$  for the given data:

x	3	4	6	10	12	13
y	12	11	15	16	19	17

Q.4) Attempt any 4 from the following:

(5 marks each)

a) For the given table below find unweighted index number: i) Average method ii) Aggregative method

Commodity	Price in Rs.	
	Base Year	Current Year
A	4	5
B	12	16
C	6	9
D	30	40
E	8	11

b) For the following data calculate Index number by : i) weighted average of price relative ii) weighted aggregative method.

Commodity	Price in Rs.		Weight
	Base Year	Current Year	
A	4	5	39
B	6	12	40
C	5	8	10
D	2	3	20

7) From the following data calculate i) Laspeyre's price Index Number ( $I_L$ ) ii) Paasche's Index Number ( $I_P$ )

Commodity	Base Year		Current Year	
	Price	Quantity	Price	Quantity
A	2	20	3	30
B	4	15	5	20
C	3	40	6	50

d) Find Five yearly moving average for the given time series of a company. Also plot a graph of the trend values.

Year	1997	1998	1999	2000	2001	2002	2003	2004	2005
Time series	87	90	92	98	105	93	100	110	125

e) Fit a straight line trend to the following data representing imports in millions in ₹ of a certain company. Also find and estimate for the year 2009.

Years	2001	2002	2003	2004	2005
Import	10	12	15	16	18

Q.5) Attempt any 4 from the following:

(5 marks each)

- For a Normal distribution the mean is 680 and the standard deviation is 70. Find i) mean deviation ii) quartile deviation and the quartiles.
- If mean and variance of a Binomial distribution are 4 and 2 respectively. Find probability that number of success is i) only 3 ii) at most 2 iii) at least 7 iv) 3 or 4.
- A variate X follows Poisson distribution with parameter 3. Evaluate : i)  $P(x=1)$  ii)  $P(x<1)$  iii)  $P(x>1)$ .  
(Given:  $e^{-3} = 0.0498$ )
- It is observed that 7 items manufactured on a machine are defective per day. Find the probability that on a particular day, the number of defective items on the machine are i) Nil ii) only 1 iii) only 2. (Given:  $e^{-7} = 0.0009$ )
- For a Poisson distribution with standard deviation of 2 units. Find probability that i)  $x=1$  ii)  $x=2$  iii)  $x<3$ .  
(Given:  $e^{-4} = 0.0183$ )

\*\*\*\*\*

Marks : 100

Time : 3 hours

N.B : All questions are compulsory

Q. 1(A) Explain the following terms in 2-3 sentences (any five) : [10]

1. Panel interview
2. Notice of a meeting
3. Videoconferencing
4. House journal
5. Suggestion box
6. Standing Committee
7. Webinar
8. Crisis management

Q.1 (B) Match the following columns: [5]

A	B
1. Internal Public Relation	a. Interaction at the time of leaving an organization
2. Group discussion	b. Minimum number of participant required for the meeting
3. Resolution	c. open house
4. Quorum	d. Technique for selection of a candidate
5. Exit interview	e. Decision take at a meeting

Q.2 Write short notes on (any four) : [20]

- a) Grievance interview
- b) Role of chairperson in a meeting
- c) Preparation and conduct of meeting
- d) Appraisal interview
- e) Role of participant in a meeting
- f) Interviewee's preparation for the job selection interview.

**Q.3 Attempt any two of the following :**

**[20]**

- a) What is a conference? Discuss steps in organizing a successful conference.
- b) Define Public Relation and what methods are employed by the public Relation Department to create good external relations ?
- c) Define committee. Describe how different committees can contribute to the success of an organization.

**Q.4 Attempt the following letters (any four) :**

**[20]**

1. Draft a letter of inquiry, asking for details of home furniture to furnish your new apartment.
2. You had placed an order for fifty sunglasses to be delivered to your shop by the first week of May. However you received the consignment in the first week of June. Draft a letter of complaint.
3. Draft a sales letter to promote the sales of any one of the following products :  
a) Ice cream                      b) Bicycle
4. You purchased a microwave oven from Ajay Sales. The microwave oven however did not function properly from the time it was delivered. You complaint to the store authorities to which they responded by sending a technician who repaired it. The problem recurred. You requested Ajay sales for a replacement which they refused to entertain. Write a letter to the consumer forum requesting to help to get the microwave oven replaced.
5. You have been receiving irregular water supply in your residential area for the past two months. Draft an RTI query, to the Municipal Corporation asking for reasons for the irregularity.

**Q.5 (A) Draft a business proposal to be sent to a company to set up a canteen serving nutrition food in their premises for their staff.**

**[10]**

**OR**

**(B) A committee has been formed to investigate the possibilities of setting up a branch of Cross Fit gymnasium and yoga centre in your college. Draft the covering letter and report of the committee with favourable suggestions.**

**Q.6 Draft the Notice and Agenda of the 5<sup>th</sup> Annual meeting of Star Pharmaceuticals Ltd. Also draft Resolution for the following items:**

**[10]**

- i) Declaration of dividend
- ii) Appointment of bankers

**Q.7 Summarise the following passage :**

[5]

The Rashtrapati Bhavan, located on the Western end of the New Delhi, is the official residence of the president of the world's largest democracy India. It is most iconic monument in India. It was originally built with the intent of serving as the British viceroy's House. With its 340 rooms in main building covering 5 acres on the estate 330 acres, it is among the largest residences of a Head of state in the world, in terms of area. Rashtrapati Bhavan was the creation of two great Architects sir Edwin Lutyens and Herbert Baker. Besides the president's official residence, halls, guest rooms and offices of Rashtrapati Bhavan also include presidential garden called Mughal Garden, large Open Spaces, residence of the bodyguards and staff, stable, other offices utilities within its perimeter walls. Every year, the Mughal Garden behind the Rashtrapati Bhavan is open for public during the festival called Udyanotsav. It was in the British era that the construction of Rashtrapati Bhavan took place. Hard work of thousands of labourers including masons, carpenters, artists, carvers and cutters saw the completion of the Rashtrapati Bhavan in the year 1929.

Marks : 100

Time : 3 hours

N.B : All questions are compulsory

**Q. 1 (A) Explain the following terms in 2-3 sentences (any five) :** [10]

1. RTI
2. Webinar
3. Resolutions
4. Conference
5. Public relations
6. Agenda
7. News letters/ Press Handouts
8. Chairperson

**Q.1 (B) Match the following columns:** [5]

Column A	Column B
1. Notice	A. Conference through video images
2. Video conference	B. A written intimation.
3. Films	C. When complaint is found baseless
4. Chairperson	D. Ensure proper conduct of meeting
5. No adjustment	E. Entertains and instructs

**Q.2 Write short notes on (any four) :** [20]

1. WASP
2. Features of RTI
3. The use of Skype in business
4. Crisis Management
5. Define a report
6. Types of committees



**Q.3 Attempt any two of the following :**

[20]

1. Define public relations. Discuss its purpose and objectives in modern business?
2. What are the types of meeting? Discuss in detail.
3. What is an interview? What are its advantages and disadvantages?

**Q.4 Attempt the following letters (any four) :**

[20]

1. Suparna wants to stock different varieties of juices of juice and jam company. Draft for letter of enquiry
2. Reetu has applied for his Aadhar Card six months ago. Use the RTI Act to apply to the Aadhar office and question the delay.
3. Surya holiday resort of Maharashtra requires a regular supply of fresh fruits and vegetables for their children. As their supervisor ask for quotation of price, for daily supply of fruits and vegetables.
4. You had booked in December 2013 a colour TV set with remote control facility from M/s. Laxman electronics, for an advance payment of rs.12,575/- The television set was however found to have a defective picture tube, after three days of use. Dana electronics have failed to rectify the defect in spite of repeated representations made by you and even after taking the set to them for repairs on two occasions. Write a letter to the District Consumer Forum asking for replacement of TV set of the same model and compensation of rs.800 for being deprived of the use of TV set from the date of delivery namely 1st February 2013.
5. Write a sales letter promoting any one of the following products ; (i) a refrigerator (ii) a new brand of cosmetics

**Q.5 (A) Draft a business proposal SBI Bank to enable it to overcome its decline in sales.[10]**

**OR**

**(B)** After receiving many complaints from students and teachers about the college canteen food of Excellent College, a committee of students and teachers was set up by the principal to study the hygiene of the college canteen.

Draft the covering letter and Committee report making suitable recommendations.

**Q.6** You want to have your office completely renovated. Write a letter to Novelty decorators, Mumbai, giving details of your requirements and asking them to submit an estimate of the cost. [10]

**Q.7 Summarise the following passage :**

[5]

Constant failure to deliver what is expected of you can become a major hindrance in your professional growth. It's important to stop giving excuses every time you are unsuccessful. Accepting your failure and learning from your mistakes is the way to go. Excuses at the workplace can vary from major hiccups like missing deadlines to others like walking-in late, leaving early, not being present at a said time at a said place, evading responsibilities, shirking work among others. It could range from self-justification to indulging in blame games, which is usually the best way to sneak out of any unpleasant situation. There is no denying the fact that failure and success are two sides of the same coin, and it is not obligatory to succeed in all your endeavours every time.

People who make excuses usually dread taking up responsibilities. Therefore, to begin with, learn to take up responsibility for the tasks that are assigned to you. In case you think you are unable to cope with something, you can always seek advice/ assistance from your colleagues or seniors. People who indulge in excuses are either egoistic or lack confidence. Giving a 'convincing' excuse may get you out of a clutter for once. But making it a habit will eventually raise a question on your credibility as an individual as well as a professional.

**FYBCOM / BUSINESS COMMUNICATION/ SEM II / 2019-20**

**Marks : 100**

**Time : 3 hours**

**N.B : All questions are compulsory**

**Q. 1(A) Explain the following terms in 2-3 sentences (any five) :** [10]

1. Exit interviews
2. Group discussion
3. Online interviews
4. Conference
5. Public relations
6. Agenda
7. Standing committee
8. Group

**Q.1 (B) Match the following columns:** [5]

<b>Column A</b>	<b>Column B</b>
1. Mock interviews	A. Adds content to matter under discussion.
2. Participant of a meeting	B. Keynote address
3. Press Clippings	C. Means of rehearsing
4. Inaugural session	D. Should be prompt
5. Filing of complaints essentially	E. Cuttings of articles

**Q.2 Write short notes on (any four) :** [20]

1. WASP
2. Group Dynamics
3. The use of Skype in business
4. Crisis Management
5. Stages of Group formation
6. Notice

**Q.3 Attempt any two of the following :**

[20]

1. Briefly outline the procedure of a group discussion and discuss a few possible topics as examples.
2. What are the types of business crisis? Discuss in detail.
3. What is an interview? What are its advantages and disadvantages?

**Q.4 Attempt the following letters (any four) :**

[20]

1. Misthi wants to stock different varieties of ice creams of yummy company. Draft for letter of enquiry.
2. Naresh has applied for his Aadhar Card six months ago. Use the RTI Act to apply to the Aadhar office and question the delay.
3. Midas holiday resort of Alibag requires a regular supply of fresh fruits and vegetables for their children. As their supervisor ask for quotation of price, for daily supply of fruits and vegetables.
4. You had booked in January 2013 a colour TV set with remote control facility from M/s.Dana electronics, for an advance payment of rs.11,575/- The television set was however found to have a defective picture tube, after three days of use. Dana electronics have failed to rectify the defect in spite of repeated representations made by you and even after taking the set to them for repairs on two occasions. Write a letter to the District Forum asking for replacement of TV set of the same model and compensation of rs.800 for being deprived of the use of TV set from the date of delivery namely 1st February 2013.
5. Write a sales letter promoting any one of the following products ; (i) a washing machine (ii) a new brand of toothpaste.

**Q.5 (A) Draft a business proposal to Apna Bank to enable it to overcome its decline in sales.**

[10]

**OR**

**(B)** After receiving many complaints from students and teachers about the college canteen food of Excellent College, a committee of students and teachers was set up by the principal to study the hygiene of the college canteen.

Draft the covering letter and Committee report making suitable recommendations.

**Q.6 Draft the Notice, Agenda and any two Resolutions for the First Board Meeting of Welco Corporation.**

[10]

**Q.7 Summarise the following passage :**

[5]

It is often hard to find the time or the opportunity to visit an art gallery, but nearly everyone has to move about the space daily, and in the streets we can see beautiful works of art, if our eyes have been opened. For example, even in streets which (as we sometimes see) have seen better days, they may be delightful wrought-iron balconies, remaining from Georgian (including Regency) times.

Iron has now come to be regarded as one of the ugliest of metals; why should the old iron railings on the old balcony ever be thought beautiful? There are at least two possible reasons. Firstly, they can be beautiful because of the pattern into which the iron has been shaped. Secondly, they can be beautiful because the metal has been used in a way and for a purpose which seems exactly right. A beautiful iron balcony would not seem equally beautiful if it were imitated in another metal, such as brass or lead, even though the design was copied exactly. On the other hand, we sometimes see beautiful old leaden rain pipe heads and cisterns which would look ugly if copied in iron.

IYC/FYBCOM/SEM-II/ENVIRONMENTAL STUDIES/REGULAR/MARCH-2020/SET-C

Duration :- 3 Hours.

Marks:- 100

- Note :
1. All the questions are compulsory.
  2. Carrying 20 Marks each.

Q1. (a) On the outline map of Mumbai supplied to you, mark and name the following: 10

1. A religious place
2. A beach in Mumbai
3. Sea link
4. Tulsi lake
5. An airport
6. Jogeshwari caves
7. A railway junction
8. National Park
9. Mahim creek
10. Powai lake

Q1. (b) Mark and name the following on the outline map of Konkan supplied to you: 10

1. Palghar district
2. Kelve beach
3. Trunagareshwar Temple
4. A hill station
5. Vasai Creek
6. Amboli Ghat
7. A fort of Raigad district
8. Sindhudurg district
9. A pilgrim centre
10. An automic power station

Q2. (a) Effects on solid waste on environment on human health, aquatic life and animal. 10

(b) Role of MCGM for solid waste management in Mumbai. 10

OR

(c) Types of waste of solid waste. 10

(d) Explain the present solid waste management method practice in Mumbai. 10

Q3. (a) What is Malnutrition? And what are the factors that are responsible for malnutrition and hunger? 10

(b) Explain the term Air Pollution and discuss in brief about its causes and effects. 10

OR

Q3. (c) Briefly describe Global warming with its causes and effects on earth. 10

**(d) Write short notes :**

1. Noise Pollution
2. Soil Pollution

**10**

**Q4. (a) What is tourism? Explain types of tourism.**

**10**

**(b) Explain nature, scope and importance of tourism**

**10**

**OR**

**(c) Explain the new tourism policy in India**

**10**

**(d) Write positive and negative impact of eco- culture environment.**

**10**

**Q5. (a) What is environmental management? And explain its need.**

**10**

**(b) Write notes on:**

**10**

1. Chipko Movement

2. Narmada Andolan

**OR**

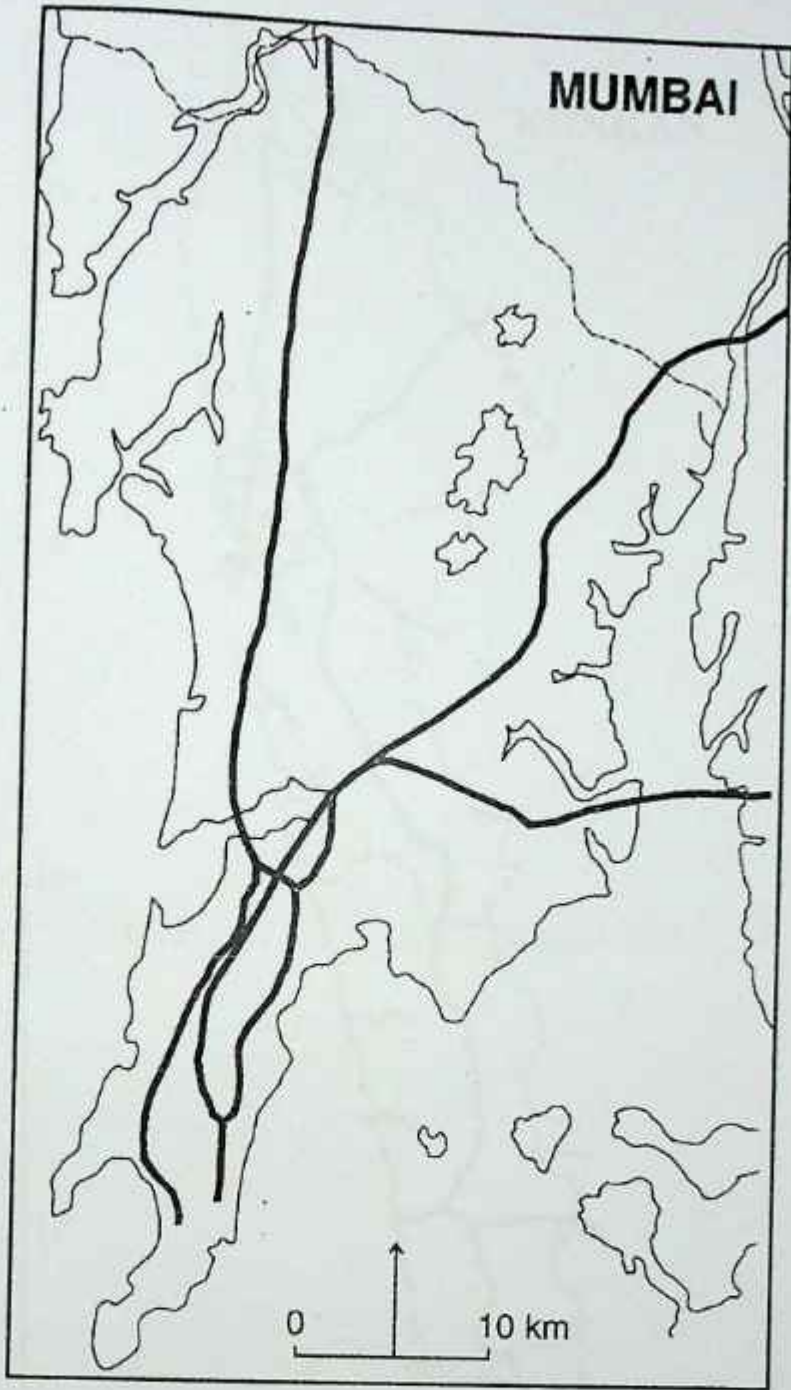
**(c) Explain the Geographic information system (GIS) and its application for environmental Management?**

**10**

**(d) Write various environmental movements in India.**

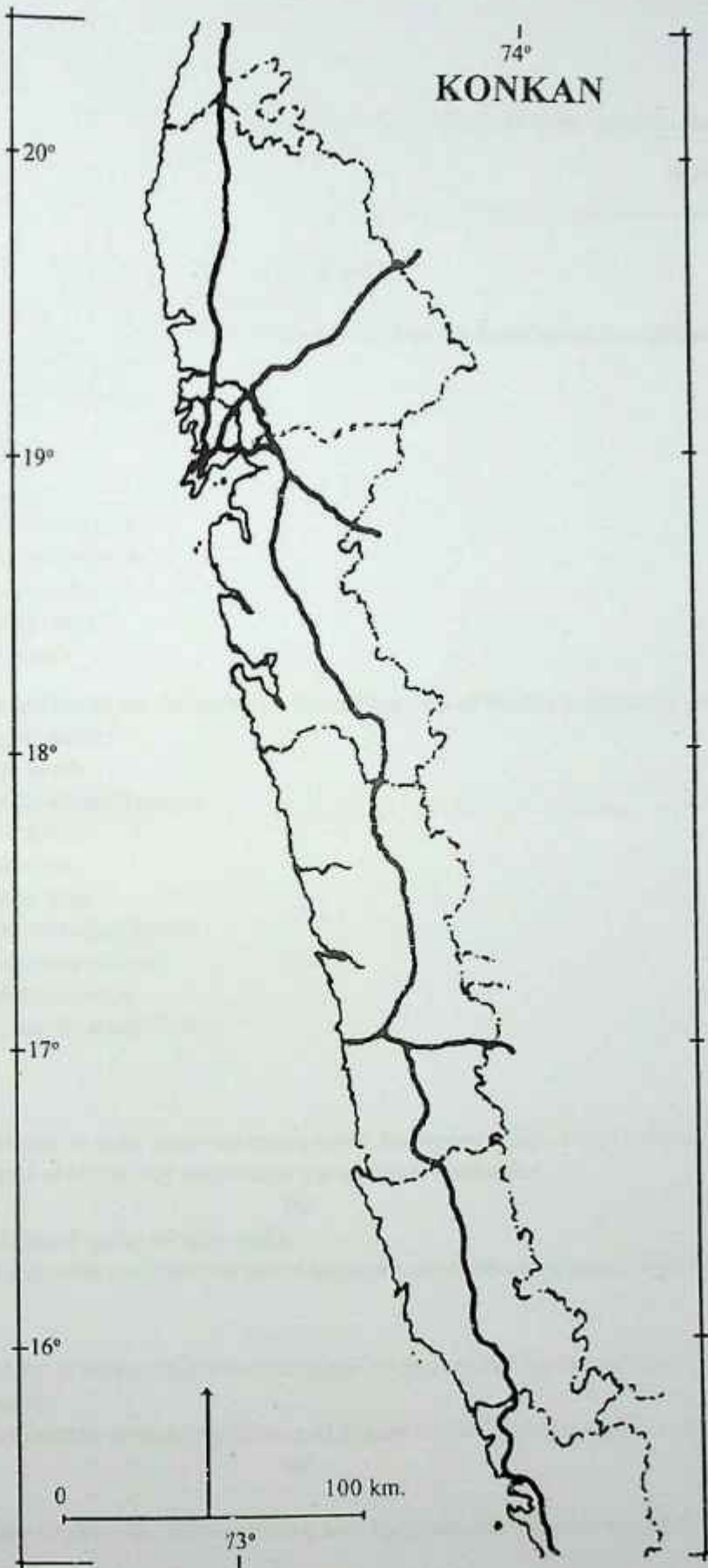
**10**

MUMBAI





74°  
KONKAN



Duration:- 3 Hours.

Marks:- 100

- Note: -
1. All the questions are compulsory.
  2. Carrying 20 marks each.

Q-1-A) On the outline map of Mumbai supplied to you , mark & name the following. (10m)

- 1) Headquarter of Mumbai city district
- 2) A dockyard
- 3) Mithi river
- 4) An archaeological site
- 5) Dumping ground
- 6) National park
- 7) A place of air pollution
- 8) Slum area
- 9) A wholesale market of vegetable and fruits
- 10) Railway junction on western suburban railways

Q-1-B) Mark and name the following on the outline map of konkan supplied to you. (10m)

- 1) Palghar district
- 2) Amboli ghat
- 3) A fort in Rajgad district
- 4) A port in ratnagiri district.
- 5) An atomic power station
- 6) An earthquake prone area
- 7) Industrial area of thane district
- 8) Rice mill
- 9) Headquarter of sindhudurg district
- 10) Area of water pollution

Q-2) Attempt any two of the following. (20m)

- 1) Explain the effect on solid waste on environmental & human health & aquatic life & animals.
- 2) Elaborate the preventive measures of adverse impact on environment & human. And method of solid waste disposal.
- 3) Discuss the initiative taken by MCGM in sector of collection & transportation in 2007.

Q-3) Attempt any two of the following. (20m)

- 1) Define the soil pollution and explain the effect of soli pollution.
- 2) What are the relationship between food, nutrition and health?
- 3) Explain the noise pollution and causes.

Q-4) Attempt any two of the following. (20m)

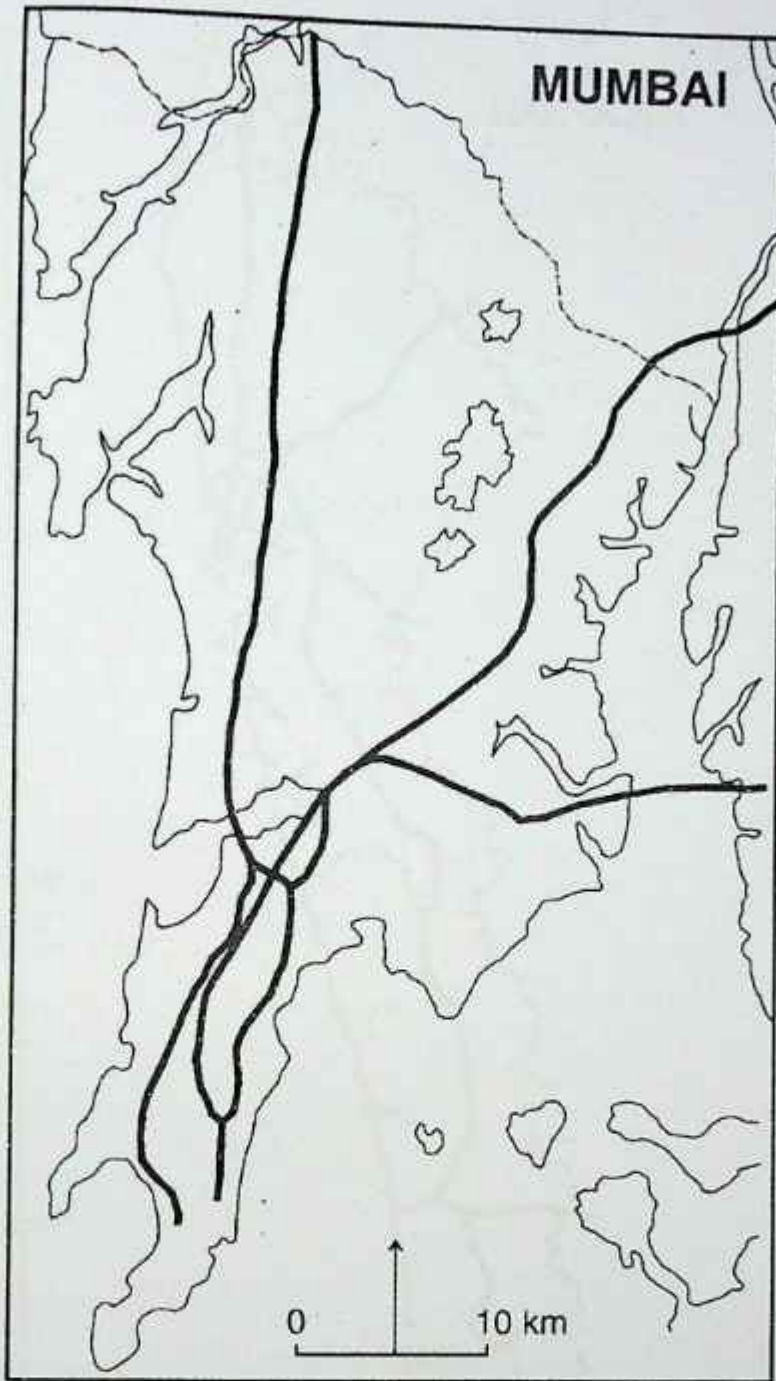
- 1) Explain the nature of tourism in details.
- 2) Explain the positive impact of economics & culture.
- 3) Discuss the new tourism policy in India.

Q-5) Attempt **any two** of the following.

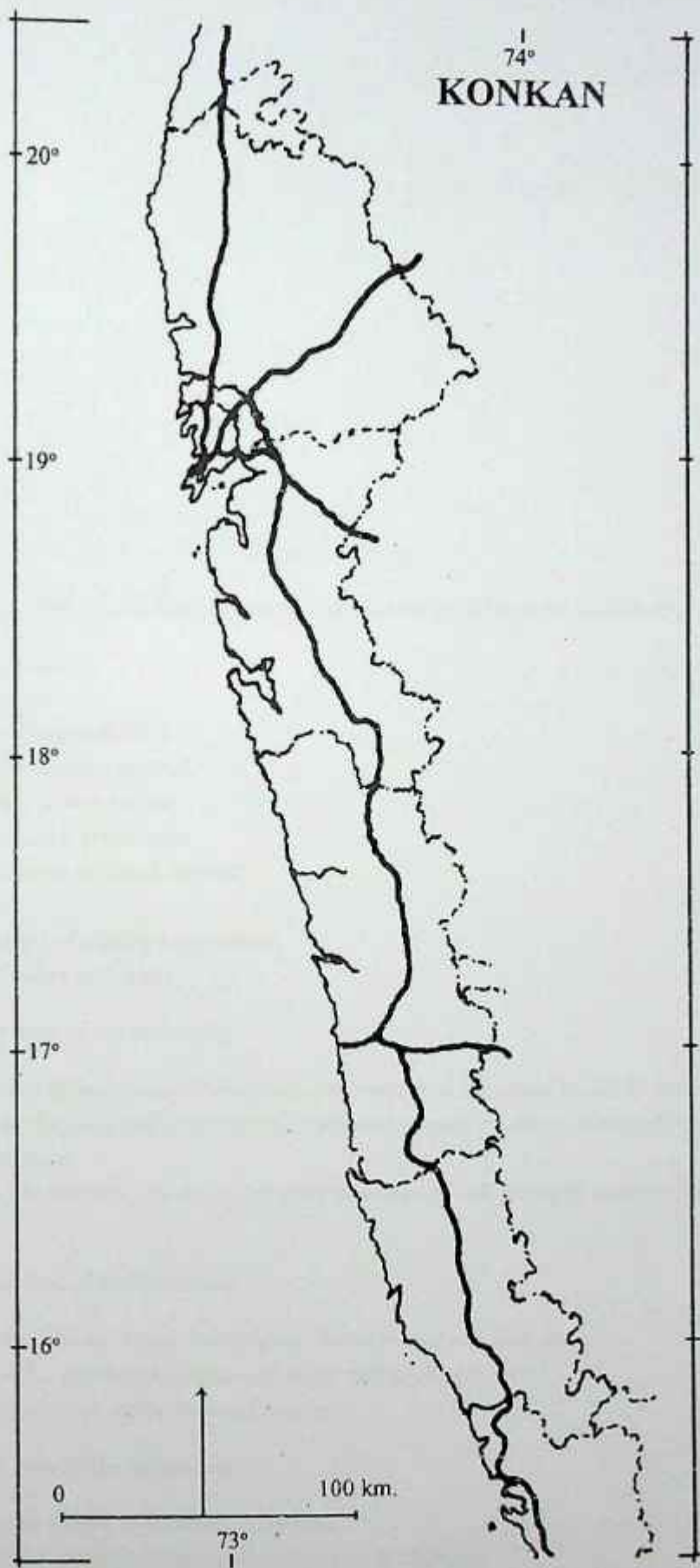
(20m)

- 1) Explain the features of environmental management.
- 2) Explain the concept of ISO 14000 and 16000.
- 3) Short notes- 1) save the western ghats.. 2) Appiko movement





74°  
KONKAN



Duration:- 3 Hours.

Marks:- 100

- Note: -
1. All the questions are compulsory.
  2. Carrying 20 marks each.

Q-1-A) On the outline map of Mumbai supplied to you , mark & name the following.

(10m)

- 1) Mahim creek
- 2) Powai lake
- 3) A beach in Mumbai
- 4) An area of mangrove vegetation.
- 5) A nature park.
- 6) A religious place.
- 7) A site of noise pollution.
- 8) Malbar hill.
- 9) Most polluted river.
- 10) Any one dumping yard.

Q-1-B) Mark and name the following on the outline map of konkan supplied to you.

(10m)

- 1) Ratnagiri district.
- 2) A fort in sindhudurg district.
- 3) An atomic power station.
- 4) A beach in palghar district.
- 5) A hill station
- 6) Fruit and vegetable market in thane district.
- 7) Vasai creek
- 8) Any one flood prone area.
- 9) A site of land slide
- 10) Any one hot spring.

Q-2) Attempt any two of the following.

(20m)

- 1) Explain the types of waste of solid waste.
- 2) Elaborate the role of MCGM for solid waste management explain in Mumbai.
- 3) Discuss what to do with urban solid waste.

Q-3) Attempt any two of the following.

(20m)

- 1) Define the air pollution and explain the effect of air pollution.
- 2) Explain the causes & effect of global warming.
- 3) Explain the water pollution and causes.

Q-4) Attempt any two of the following.

(20m)

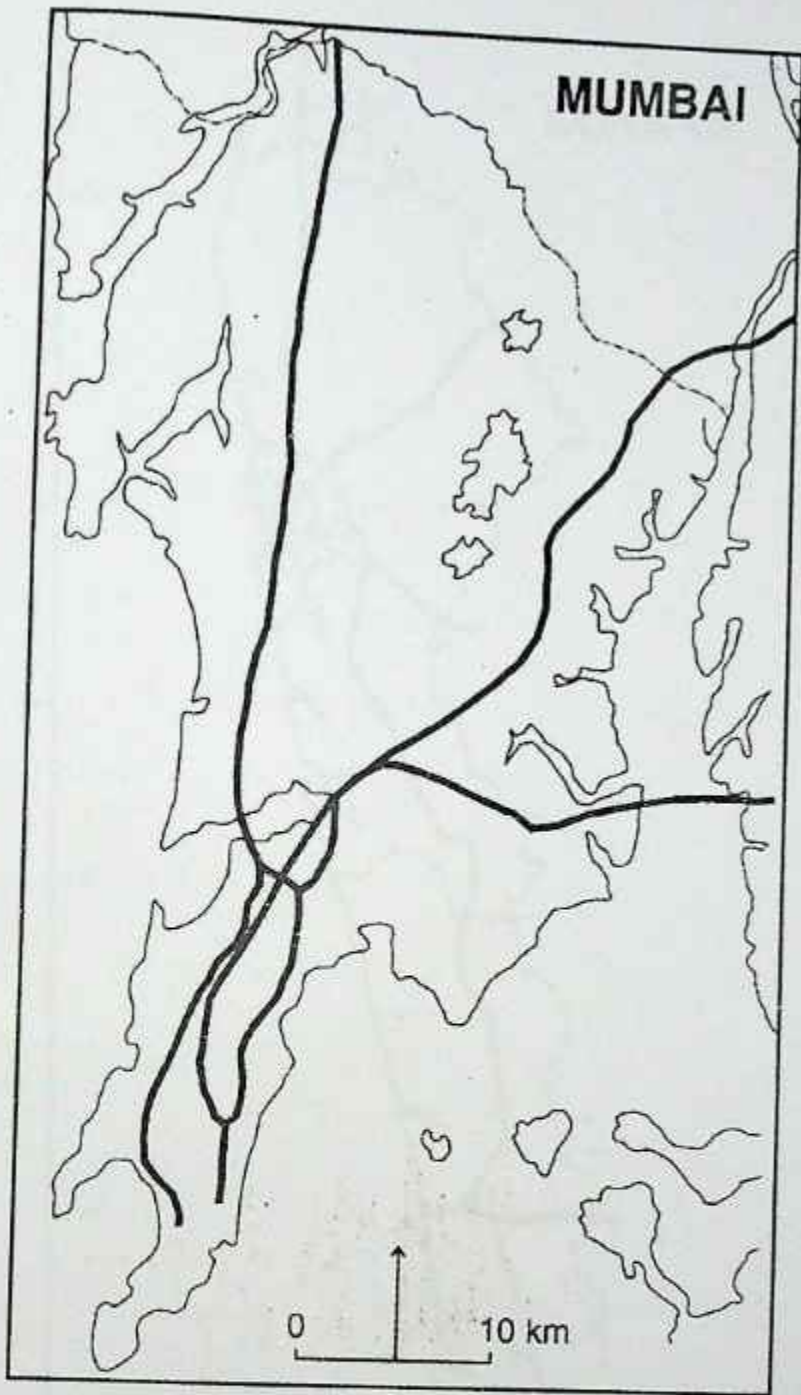
- 1) Explain the scope of tourism in details.
- 2) Elaborate on the classification of tourism.
- 3) Discuss the potentials & challenges of India.

Q-5) Attempt any two of the following.

(20m)

- 1) Explain the need of environmental management.
- 2) Explain the environmental impact assessment.
- 3) Short notes- 1) save Narmada movement. 2) Chipko movement









- Q.1 A) Fill in the blanks with appropriate option given in the bracket: (Any 10) 10
1. Currently in India, the services sector contributes about \_\_\_\_\_ percent of the total employment in India. (30%, 25%, 15%)
  2. Services are can be viewed as a \_\_\_\_\_ (spectrum, picture, link).
  3. Services may be classified on the \_\_\_\_\_ basis. (Weekly, intangibility, quality)
  4. The problem of inseparability of services requires \_\_\_\_\_ of the customer. (absence, physical presence, omnipresence)
  5. Challenges of employee's retention arise due to employee \_\_\_\_\_ (loyalty, attrition, cooperation)
  6. At present, FDI is allowed upto \_\_\_\_\_ per cent in single brand retail. (100, 74, 51)
  7. Currently, the share of organised retail is about \_\_\_\_\_ percent of the total retail trade in India. ( 8, 12, 20 )
  8. \_\_\_\_\_ retailers are also called pop and mom stores. (Organised, Unorganised, Professional)
  9. E-Commerce transactions between business to business is referred to as \_\_\_\_\_ (B2B, B2C, C2C)
  10. Audience sizing unable the on-line marketer to know about the number of \_\_\_\_\_ that visited the on-line site. (groups, outlets, persons)
  11. Knowledge Process Outsourcing involves off-shoring of \_\_\_\_\_ intensive business processes. (Knowledge, labour, capital)
  12. \_\_\_\_\_ is issued to customers who have a bank balance. (Debit Card, Credit Card, ID Card)
- Q. 1 B) State weather the following statements are True or False: (Any 10) 10
1. The potential service product is the lowest level of a service product.
  2. Promotion element does not have any impact on customer loyalty.
  3. Services are generally tangible in nature.
  4. At times, demand for services exceeds the capacity during pick periods.
  5. At the post launch period, the service marketer may conduct satisfaction surveys.
  6. B2B transactions are not very common in India.
  7. Over the years, the e-commerce sales have increased in India.
  8. E-Commerce permits audience sizing to the e-marketer.
  9. The operating cost of organised retail is lower as compared to unorganised retail.
  10. Departmental store is a form of non-store format.
  11. The debit card encourages lavish expenditure as compare to credit card.
  12. At present, FDI is allowed upto 100% in banking sectors.
- Q.2 Answer the following (Any Two) 15
- a) Define services. Describe its characteristics.
  - b) Write a note on customer expectations of services.
  - c) Elaborate on the scope of services.

- Q. 3 Answer the following (Any Two) 15
- a) Write a note on non store format in India
  - b) Discuss the challenges of retailing in India.
  - c) Write a note on retail franchising.
- Q. 4 Answer the following (Any Two) 15
- a) Explain the concept of BPO.
  - b) Describe the advantage and limitations of internet banking.
  - c) Discuss the importance of logistics.
- Q.5 Answer the following (Any Two) 15
- a) What is e-commerce? Explain the features.
  - b) Discuss the limitations of e-commerce.
  - c) Explain the transition to e-commerce in India.
- Q. 6 Short Notes (Any Four) 20
- a) B2C
  - b) ATM
  - c) Debit Cards
  - d) Store Design
  - e) Retail Financing
  - f) Pricing of services
  - g) Physical evidence

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- Q.1 A) Fill in the blanks with appropriate option given in the bracket: (Any 10) 10
1. Services are generally \_\_\_\_\_. (tangible, intangible, demonstrable)
  2. Currently in India, service sector contributes about \_\_\_\_\_ percent of GDP. (30%, 40%, 60%)
  3. Services can be viewed as a \_\_\_\_\_ (spectrum, picture, link)
  4. The challenges of inconsistency in services can be over come through \_\_\_\_\_ of the employees. (promotion, transfers, training)
  5. Customer satisfaction surveys helps to retain \_\_\_\_\_ (customer, dealers, employee)
  6. Indian retailers face the challenge of \_\_\_\_\_ (satellite channels, cash transactions, infrastructure)
  7. \_\_\_\_\_ is the first store to set up a shop in a mall. (Food Court, Convenience Store, Anchor Client)
  8. Currently Indian retail market is \_\_\_\_\_ largest in the world. (5<sup>th</sup>, 2<sup>nd</sup>, 10<sup>th</sup>)
  9. EDI facilitates transactions of \_\_\_\_\_ trade exchanges (first time, one-time, recurrent)
  10. Currently, India occupies \_\_\_\_\_ place in respect of the number of internet users. (2<sup>nd</sup>, 3<sup>rd</sup>, 4<sup>th</sup>)
  11. \_\_\_\_\_ involves outsourcing of legal work. ( BPO, KPO, LPO)
  12. \_\_\_\_\_ card encourages lavish spending on the part of the user. (Debit, Credit, ATM)
- Q. 1 B) State weather the following statements are True or False: (Any 10) 10
1. The operating costs of organised retail are lower as compared to unorganised retail.
  2. Place and time does not play an importance in the services-mix.
  3. Services can be produce in anticipation of demand.
  4. Promotion element does not have any impact on customer loyalty.
  5. Idea screening is required in service development cycle.
  6. Non-value attributes may be deleted from the service design.
  7. The B2C transactions reduce distribution cost.
  8. A major portion of e-commerce transactions in India take place through COD basis.
  9. Currently, about 20% of India's population is internet users.
  10. The unorganised retail has a longer break even period as compared to organised retail.
  11. Direct selling means selling directly do the customers without the involvement of sales agent.
  12. Almost all banks in India do not issue ATM Cards.
- Q.2 Answer the following (Any Two) 15
- a) Explain the scope and classification of services.
  - b) What are the factors influencing customer expectations of service.
  - c) Explain in brief the elements of services mix.
- Q. 3 Answer the following (Any Two) 15
- a) Explain the factors responsible for the growth of retailing in India.
  - b) Discuss the guide line for store planning with reference to design and layout.
  - c) Discuss the various activities involved in mall management.

- Q. 4 Answer the following (Any Two) 15
- a) What are the objectives of opening of insurance sector to private parties in India?
  - b) Discuss the importance of logistics.
  - c) Describe the advantage and limitations of internet banking.

- Q.5 Answer the following (Any Two) 15
- a) Explain the function of e-commerce.
  - b) How is on-line marketing research beneficial to business firms?
  - c) Discuss the challenges for Indian Corporate on account of transition of e-commerce in India.

- Q. 6 Short Notes (Any Four) 20
- a) B2B
  - b) Debit Cards
  - c) Concept of ERP
  - d) Retail Financing
  - e) Services Product
  - f) Physical evidence
  - g) Careers in retailing.

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Duration : 3 Hours

Total Marks : 100

- N.B.** (1) All questions are compulsory  
(2) All questions have internal choice.  
(3) Draw neat diagrams wherever necessary.  
(4) Use of simple calculator is permitted.  
(5) Figures to the right indicate full marks

Q1. (A) Select the best answer from the given options and rewrite the statement: (Any Ten) 10

- (1) Economists call a market that has only one seller  
(a) Perfect competition (b) Monopoly  
(c) Oligopoly (d) Monopolistic competition
- (2) Firms under perfect competition are :  
(a) price makers (b) price takers  
(c) price producers (d) price givers.
- (3) Oligopoly is a form of market in which there exists-----  
(a) single seller (b) two sellers  
(c) few sellers (d) many sellers
- (4) Nature of product sold in perfect competition is  
(a) homogeneous (b) differentiated  
(c) inferior (d) all of the above
- (5) Demand curve faced by a monopoly firm is-----  
(a) horizontal (b) downward sloping  
(c) vertical (d) upward sloping
- (6) A monopolist is in equilibrium at the level of output at which MC equals  
(a) MR (b) TR  
(c) AR (d) AVC
- (7) Selling cost is the feature of -----  
(a) monopolistic competition (b) perfect competition  
(c) monopoly (d) oligopoly

- (8) An important difference between perfect competition and monopolistic competition is-----
- (a) product differentiation (b) lesser profit  
(c) cartel (d) none of these
- (9) A monopolist has control over -----
- (a) both price and output (b) only price  
(c) only output (d) either price or output at a time.
- (10) Multiple - product pricing can be for -----
- (a) Complementary goods (b) Joint goods  
(c) Substitutes (d) all of these .
- (11) Capital budgeting relates to ----- investment.
- (a) short term (b) medium term  
(c) long term (d) regular
- (12) A project is profitable if its NPV is
- (a) positive (b) negative  
(c) zero (d) all of these.

**Q1. (B) Write whether the following statements are true or false: (Any ten)**

**10**

- (1) Under perfect competition there is a single seller.
- (2) A monopolist is a price maker .
- (3) In perfect competition commodities are differentiated.
- (4) In monopoly the firm and industry are the same.
- (5) Soap and toothpaste are examples of Monopolistic competition.
- (6) Price rigidity is an important characteristic of oligopoly.
- (7) Cartels control price and supply of products.
- (8) An oligopolist faces a Kinked demand curve.
- (9) Dumping is a case of international price discrimination.
- (10) Cost plus pricing is also known as mark – up pricing.
- (11) When NPV is negative the project is accepted.
- (12) Capital budgeting decisions do not affect the profitability of firms.

**Q2 Attempt A and B or C and D :**

- (A) What are the characteristic features of perfect competition? 8
- (B) Explain equilibrium of a firm in monopoly in the long run. 7

**OR**

- (C) Define monopoly. Describe its features. 8
- (D) Read the following paragraph and answer the questions below. 7

There are many farmers who grow Basmati rice in India. No single farmer is large enough to influence the price of Basmati rice in the market. The quality of Basmati rice is fairly homogeneous. Farmers are free to decide whether they want to produce Basmati rice or any other crop.

- (i) Name the market structure being described in the paragraph above.
- (ii) Examine the features of the market identified by you in question (i).

**Q3. Attempt A and B or C and D**

- (A) Write an explanatory note on product differentiation. 8
- (B) Explain the features of oligopoly market. 7

**OR**

- (C) Explain Paul Sweezy's Kink demand curve model. 8
- (D) Discuss in detail the arguments for and against advertising. 7

**Q4. Attempt A and B or C and D**

- (A) Define Price discrimination and discuss the three degrees of Price discrimination. 8
- (B) Explain marginal cost pricing as a pricing method for public sector firms. 7

**OR**

- (C) Examine the merits and demerits of Full cost pricing. 8
- (D) Assuming a desired mark-up of 12% if average variable cost is Rs. 45 and the average fixed cost is Rs. 20, calculate the full cost price of product M of the firm Maxxer. 7



**Q5. Attempt A and B or C and D**

(A) What is capital budgeting? Explain its importance. 8

(B) The following table shows four projects with their initial investments and annual cash inflows. 7  
Calculate the payback period for each project and rank them.

Project	Initial Investment (Rs.)	Annual cash inflow(Rs.)
A	1,20,000	30,000
B	80,000	16,000
C	60,000	30,000
D	40,000	40,000

**OR**

(C) Examine the Net Present Value (NPV) method of project evaluation. 8

(D) Discuss the Internal rate of return (IRR) method of investment. 7

**Q6. Attempt A and B or Write short notes on any four:**

(A) Explain the long run equilibrium of a firm under perfect competition. 10

(B) Discuss selling costs as a feature of monopolistic competition. 10

**OR**

**Q6. Write short notes on any four of the following:** 20

(1) Sources of monopoly power.

(2) Comparison between perfect competition and monopoly.

(3) Types of price leadership.

(4) Cartel.

(5) Transfer Pricing

(6) Steps in capital budgeting.

Duration : 3 Hours

Total Marks : 100

- N.B.** (1) All questions are compulsory  
(2) All questions have internal choice.  
(3) Draw neat diagrams wherever necessary.  
(4) Use of simple calculator is permitted.  
(5) Figures to the right indicate full marks

**Q1. (A) Select the best answer from the given options and rewrite the statement:(Any Ten) 10**

- (1) A perfectly competitive firm will maximize the profit at the quantity where its marginal cost equals  
(a) MR (b) AC  
(c) AR (d) None of these.
- (2) Which of the following is not a characteristic of a perfect competition ?  
(a) large number of buyers (b) every seller is a price taker  
(c) homogeneous product (d) pricing policy of one seller will affect pricing policy of rivals
- (3) Selling cost is the feature of-----  
(a) monopolistic competition (b) monopoly  
(c) perfect competition (d) none of these
- (4) Kinked demand curve is observed in ----- market.  
(a) perfect competition (b) monopoly  
(c) monopolistic competition (d) oligopoly
- (5) Oligopoly is characterized by -----.  
(a) Single seller (b) many sellers  
(c) Few sellers. (d) none of these
- (6) A monopolist firm has control over  
(a) both price and output (b) only price  
(c) only output (d) either price or output at a time.

- (7) The concept of kinked demand curve was developed by  
 (a) Paul Sweezy (b) Samuelson  
 (c) Keynes (d) None of these
- (8) An important difference between perfect competition and monopolistic competition is  
 (a) product differentiation (b) lesser profit  
 (c) cartel (d) None of these
- (9) Price discrimination is used in the case of -----  
 (a) movie tickets (b) sports events  
 (c) doctor's services (d) all of the above
- (10) Multiple – product pricing can be for -----  
 (a) complements (b) Joint product  
 (c) substitutes (d) all of these
- (11) Capital budgeting relates to ----- investment.  
 (a) short term (b) medium term  
 (c) long term (d) regular
- (12) A project is profitable if its NPV is -----  
 (a) positive (b) negative  
 (c) zero (d) all of these

**Q1. (B) Write whether the following statements are true or false: (any Ten)**

**10**

- (1) In perfect competition commodities are homogeneous.
- (2) In monopoly, the firm and industry are one and the same.
- (3) A firm is a price maker under perfect competition.
- (4) A monopolistic firm does not need to advertise its product.
- (5) Price rigidity is an important characteristic of oligopoly.
- (6) Soap and toothpaste are examples of Monopolistic competition.
- (7) Cartel helps to avoid cut throat competition among oligopoly firms.
- (8) Dumping is a case of international price discrimination.
- (9) Companies use transfer pricing to avoid taxes.
- (10) Capital budgeting decisions do not affect the profitability of firms.
- (11) When NPV is negative the project is accepted.
- (12) Pay – back period is the rate of initial investment divided by annual cash flow.

**Q2. Attempt A and B or C and D :**

(A) Explain long run equilibrium of a firm under perfect competition. 8

(B) Discuss the features of monopoly. 7

**OR**

(C) Explain short –run equilibrium of a monopoly firm earning excess profit. 8

(D) Discuss the characteristic features of perfect competition. 7

**Q3. Attempt A and B or C and D :**

(A) Explain product differentiation as a feature of monopolistic competition. 8

(B) Explain the Kink demand curve model. 7

**OR**

(C) Describe the salient features of oligopoly. 8

(D) Read the following paragraph and answer the questions. 7

A shampoo manufacturer is aware of many competing brands of shampoos both of local firms and MNCs (Multinational companies).

He uses advertisements with the most popular film stars to promote his product, when other competitors come up with different varieties of shampoos. He also introduces different varieties of his product or changes the packaging to make it more attractive. He prefers to spend on advertising and a good sales department than risk a price war .

(i) Name the market structure being described in the paragraph above.

(ii) Describe the characteristic feature of the market identified by you in question (i).

**Q4. Attempt A and B or C and D**

(A) Describe the degrees of price discrimination. 8

(B) Explain marginal cost pricing method. 7

**OR**

(C) Assuming a desired mark-up of 15% , if average variable cost is Rs. 55 and the average fixed cost is Rs. 15, calculate the full cost price of product C of the firm Cracker. 8

(D) Explain briefly full cost pricing. 7

**Q5. Attempt A and B or C and D**

(A) Discuss the meaning of capital budgeting. Explain the steps in capital budgeting. 8

(B) The following table shows four projects with the initial investments and annual cash inflows. Calculate the payback period for each project and rank the projects. 7

Project	Initial Investment (Rs.)	Annual cash inflow(Rs.)
A	60,000	15,000
B	40,000	8,000
C	30,000	15,000
D	20,000	20,000

**OR**

(C) Explain the IRR method. 8

(D) Write a note on Net Present Value (NPV) method. 7

**Q6. Attempt A and B or Write short notes on any four:**

(A) Perfect competition and monopoly models are two extreme cases. Discuss. 10

(B) Discuss in detail the arguments for and against advertising. 10

**OR**

**Write short notes and any four of the following:**

20

- (1) Sources of monopoly power
- (2) Selling cost
- (3) Cartels
- (4) Dumping
- (5) Transfer pricing
- (6) Importance of Capital budgeting.

Note – 1] All questions are compulsory

2] Use simple calculator is allowed.

**Q.1 A) State whether the following statements are true or false :( Any 10) (10)**

1. If books are kept under single entry system credit sales are ascertained by preparing debtors account.
2. Consignment is a sale between the consignor and the consignee.
3. Depreciation on branch fixed assets is debited to branch account under debtors system.
4. Memorandum trading account can be prepared if proper stock records are available.
5. Under single entry system it is not possible to prepare trial balance unless the missing figures ascertain
6. Balance in good sent to branch account is transferred to debit of trading account.
7. While calculating the insurance claim value of salvage is deducted from stock available till date of fire.
8. Abnormal goods are fast moving item.
9. Loss by fire is calculated by considering insurance policy amount.
10. Gross profit ratio helps in determining stock till the date of fire.
11. Cash sales are debited to Cash account.
12. Bank overdraft shows the debit balance

**Q.1 B) Match the pair: (Any 10) (10)**

Column A	Column B
1. Credit sales	a) Debit side of Profit and Loss Account
2. Account sales	b) Debit to branch stock account
3. Discount allowed to customer	c) Debited to branch account
4. Bad debts	d) Prepared by consignee
5. Period of memorandum trading account	e) Bills payable account
6. Loss of stock	f) Total debtors account
7. Gross profit transferred	g) Trading account
8. Expenses of branch met by H.O.	h) Stock on the date of fire – salvage
9. Bills payable accepted	i) From the first day of the accounting year to the date of fire
10. Opening stock	j) Credit to branch debtors account
11. Closing capital	k) Total creditors account
12. Credit purchase	l) Statement of affairs

**Q.2) From the following information Prepare Trading and Profit and Loss account and Balance Sheet for 2019. (20)**

Particulars	31/3/2018	31/3/2019
Stock	41,600	31,200
Bills Receivable	20,200	?
Fixed assets	57,200	57,200
Bills payable	10,400	?
Debtors	20,800	?
Cash	5,200	?
Creditors	20,800	?

**Cash transaction during the year**

Particulars	Rs.
Wages and sales	52,000
Drawing	5,200
Collection from debtors	1,45,600
Bills receivable encashed	52,000
Payment to creditors	78,000
Bills payable paid	62,400
Sundry expenses	2,600
Cash sales	20,800

**Non-Cash transaction during the year**

Particulars	Rs.
Discount allowed	5,200
Discount received	7,800
Credit purchase	1,56,000
Credit sales	2,13,200
Bills receivable drawn	57,200
Bills payable accepted	72,800

**Adjustment:**

1. Wages outstanding Rs.5, 200.
2. 10% Depreciation on fixed assets.
3. 5% provision for doubtful debts.
4. Prepaid insurance Rs.520

**OR**

**Q.2)** Ram keeps his books on single entry system. From the following information, provided by him. Prepare **Trading and Profit and Loss Account and Balance Sheet for 2019.** (20)

Particulars	31/3/2018	31/3/21019
Furniture	20,000	?
Stock	6,000	4,000
Debtors	12,000	28,000
Creditors	4,000	?
Cash	2,200	1200

**Cash transaction during the year**

Particulars	Rs.
Collection from debtors	84,000
Paid to creditors	40,000
Salary	8,000
Drawing	24,000
Sundry expenses	28,000
Furniture purchased	4,000

**Other information:**

There were consideration amount of cash sales. Credit purchase during the year amounted to Rs.46,000. Provide for doubtful debts to the extent of 10% on debtors.

**Q.3)** A & Co. of Aurangabad has a branch at Madras. Goods are sent by the Head Office at invoice price which is at the Profit of 25% on cost price. All expenses of the branch are paid by the head office. From the following particulars, **prepare Branch Account in head office books (a) when goods are sent at cost price (b) when goods are sent at invoice price.** (20)

Particulars	Opening balance (Rs.)	Closing balance (Rs.)
Stock at invoice price	11,000	13,000
Debtors	1,700	2,000
Petty cash	100	25

Goods sent to branch at invoice price Rs.20,000. Expenses made by head office, Rent Rs.200 and salaries Rs.900. remittance made to head office include cash sales of Rs.2,650 and credit sales of Rs.21,000. Goods return by branch at invoice price Rs.400.

OR

**Q.3)** the Chennai super consigned to their agent Delhi Daredevils Rs.10,000 worth of goods (20) drawing a bills of exchange on Delhi for the amount they pay freight and insurance on the consignment amount into Rs. 650 the goods received in Delhi and in due course the account sales was received indicating the gross proceeds of Rs. 14000. The expenses paid by C were delivery charges Rs.500 go down rent Rs.150 and sundry charges rupees 18. C is entitled for a commission @ 5% on sales. Prepare necessary ledger accounts in the books of both the parties.

**Q.4)** The business premises of Kumar limited destroyed by fire on 15th July 2019 however the books of accounts and stock amounting Rs.18000 were salvage and the following information was available from the books. (20)

Year ended	Gross profit(Rs.)	Sales (Rs.)
31/3/2015	2,04,250	8,17,000
31/3/2016	2,02,350	6,74,500
31/3/2017	1,90,000	7,60,000
31/3/2018	1,77,650	7,10,600
31/3/2019	1,52,000	7,60,000

**Additional information**

1. Stock on 31<sup>st</sup> March 2013 Ra.92250.
2. Sale from 1<sup>st</sup> April 2013 to 14<sup>th</sup> July 2013 Rs.160000.
3. Wages from 1<sup>st</sup> April 2013 to 14<sup>th</sup> July 2013 Rs.28500.
4. Purchase from 1<sup>st</sup> April 2013 to 14<sup>th</sup> July 2013 Rs.89250.
5. The amount of policy was Rs. 80000 subject to average clause.

**You are required to prepare statement of claim.**

OR

**Q.4)** on 7<sup>th</sup> November, 2019 the premises of B Ltd destroyed by fire , but sufficient records were available from fire. Following information is given to you: (20)

Particulars	Rs.
Stock(1/4/2018)	80,000
Stock (31/3/2019)	98,000
Purchases (2018-2019)	6,75,000
Sales (2018-2019)	8,10,000
Purchase (1/4/2018 to 7/11/2019)	5,05,400
Sales (1/4/2018 to 7/11/2019)	6,25,000

In valuing the stock for the balance sheet at 31/3/2019 Rs.6000 had been written off certain stock having cost Rs.14,000. Half of these goods were sold in May, 2019 for Rs.2,000.the balance is estimated to be worth 60% of original cost. Gross profit had remained the same rate. The policy amount was Rs.1; 20,000.the salvage is Rs.7,500.

**You are required to prepare statement of Claim.**



**Q.5: (A) Explain in brief Memorandum Trading Account?**

**(10)**

**(B) Describe the different methods of Branch Accounting.**

**(10)**

**OR**

**Q.5) Write short notes on: (Any 4)**

**(20)**

1. Importance of Branch Accounting
2. Independent Branch Accounts
3. Total Creditors Accounts
4. Total Debtors Accounts
5. Single entry system
6. Del-credere commission

\*\*\*\*\*

DURATION: 3 Hrs.

MARKS:100

Q.1 (a): State whether the following statements are True or False (Any ten): (10)

1. Single entry system of accounting is a complete system of accounting.
2. Bills receivable dishonored should be debited to creditors account.
3. All expenses incurred by the consignee are debited to his account.
4. When consignee sells goods he sends proforma invoice to the consignor.
5. Credit purchases can be ascertained by preparing debtors account.
6. Consignee cannot return the unsold goods to the consignor.
7. Under single entry system all types of accounts are not kept.
8. Cost price + Loading = Invoice Price
9. Cash sales are ascertained from Cash Journal.
10. Goods not destroyed by fire are not compensated in the insurance claim.
11. Goods distributed as free sample should be credited to Trading Account.
12. In case of overvaluation of stock, it should be brought down to cost.

Q.1 (b): Match the columns. (Any ten): (10)

Column A	Column B
1. Single Entry System	a) Opening Statement of Affairs.
2. Consignment	b) Debited to Cash Account.
3. Branch Stock Adjustment A/c	c) Debited to Debtors Account.
4. Bills receivable dishonored	d) Stock and Debtors System.
5. Additional Capital introduced	e) Principal and agent relationship.
6. Opening Capital Balance	f) No proper books of Accounts.
7. Proforma Invoice	g) GPR at 20% of sales price.
8. Discount Allowed	h) Ascertained from Debtors A/c.
9. Average Clause	i) Based on cost.
10. Mark up.	j) Discourage under insurance.
11. Credit Sales	k) Credit to Debtors A/c
12. GPR at 1/4 <sup>th</sup> of cost.	l) Sent by consignor.

Q.2: Mr. Hasmukh a retailer, does not keep any books of Accounts, but does operate a business bank account. A summary of the bank statements for the year ended 31<sup>st</sup> March 2013 is given below:

(20)

Receipt	Amount	Payment	Amount
Opening balance	2,640	Cash paid to creditors	37,250
Cash received from Debtors	48,500	Salaries	5,500
Closing balance	2,210	Rent	1,800
		General expenses	3,500
		Advertisement	300
		Drawings	5,000
<b>Total</b>	<b>53,350</b>	<b>Total</b>	<b>53,350</b>

His assets and liabilities on 31<sup>st</sup> March, 2012 and 2013 were:

Particulars	31 March 2012 (Rs.)	31 <sup>st</sup> March 2013 (Rs.)
Fixed Assets	10,400	10,400
Stock	5,240	6,300
Debtors	6,500	6,800
Rent prepaid	300	600

Creditors	4,600	4,700
Outstanding advertisement bill	100	150

Fixed Assets should be depreciated at 10%

Prepare the Trading and Profit & Loss Account of Mr. Hasmukh for the year ended 31<sup>st</sup> March 2013 and a Balance Sheet as at that date.

OR

**Q.2:** The Punjab Motors Ltd consigned to their agent in Patna two motor cars costing Rs. 48,000 each for sale. Commission was payable ordinary 8% and del-credere commission 2%. The agent was to bear all expenses in Patna which amounted to Rs. 6,500. The agent sold one car for Rs. 65,000 and remitted Rs. 52,000 on account. The second car was sold for Rs. 71,500 but out of this a sum of Rs. 13,000 became bad debt. **Open the necessary accounts in the books of both consignor and consignee.**

(20)

**Q.3:** A head office in Goa has a branch at Ratnagiri to which goods are invoiced at cost plus 25%. All expenses of branch are to be paid by head office except petty cash expenses and branch remits all cash received to the head office. From the following particulars show how the Branch Account will appear in the Head Office Books.

(20)

Particulars	Amount	Particular	Amount
Balances as on 1 April 2016 :		Cheques sent to Branch for :	
Stock	2,00,000	Salaries	1,68,000
Branch Debtors	1,94,000	Rent and Taxes	72,000
Computer	3,60,000	Petty cash	14,000
Petty Cash	10,000	Showroom expenses	40,800
Furniture	40,000	Stationary	10,400
Goods sent to Branch	11,20,000	Allowances to Debtors	7,200
Returns from Debtors	40,800	Discount allowed to Debtors	9,600
Total sales	16,80,000	Bad Debts	7,600
Cash sales	3,60,000	Balance on 31 March 2017 :	
Cash received from Debtors	11,00,000	Stock	2,40,000
Goods returned to the Head Office	48,000	Branch Debtors	?
Petty Expenses paid by Branch Manager	13,600	Computer	?
		Petty Cash	?
		Furniture	?

Provide Depreciation on Computer @ 15% p.a. and on Furniture @ 10% p.a.

OR

**Q.3:** On 17-06-2013 due to fire in the warehouse of Mr. Goodluck, the greater part of the stocks was destroyed. The business books were saved. Stock of the value of Rs. 2,820 was salvaged. The following particulars were ascertained.

(20)

Particular	Amount
Stock at cost	14,400
Stock as per balance sheet as on 31-03-2013	15,700
Purchase for the year ended 31-03-2013	30,600
Sales for the year ended 31-03-2013	50,000
Purchases from 1-04-2013 to 17-06-2013	12,500
Sales from 1-04-2013 to 17-06-2013	17,800

In valuing the stock as on 31-03-2013, Rs. 300 was written off against a particular line of goods which was originally purchased at Rs. 600 and actually sold in April 2013 for Rs. 500.

Excepting this transaction, the G.P. ratio remains the same. You are required to calculate the amount of loss to be presented to the insurance company in respect of the stocks destroyed by fire.

**Q.4:** Vivek & company of Mumbai consigned 50 bundles of cut piece cloth @ 700 each to Suresh (20) & Co. Of Kolkata to be sold on commission basis. An advance of Rs. 16,000 was received from Suresh & Co. Suresh & Co. Sent an account sale which states that total goods were sold for Rs. 56,000 and Rs. 1,800 were paid for Carriage, godown rent and port expenses. Their commission was Rs. 2,000. They sent a bank draft for the balance amount to Vivek & Co. From the above particular pass necessary Journal entries in the books of Vivek & Co. And also show Ledger Accounts in the books of the consignor and consignee.

OR

**Q.4:** The premises of Easeweld Ltd were engulfed by fire on 16<sup>th</sup> November 2013 whereby substantial stock was severely destroyed. The records available with the company yield the following information:

(a) For the year ended 31st March 2013:

(20)

Particular	Amount (Rs.)	Particular	Amount (Rs.)
To Stocks	1,50,000	By Sales	30,00,000
To Purchases	12,30,000	By Stocks	1,80,000
To Freight	3,00,000		
To wages	6,00,000		
To Gross Profit	9,00,000		
<b>Total</b>	<b>31,80,000</b>	<b>Total</b>	<b>31,80,000</b>

(b) For half year ended 30<sup>th</sup> September, 2013

Sales. Rs. 18,00,000

Purchases. Rs. 8,40,000

(c) For period from 1<sup>st</sup> October to date of fire sales and purchase were at same, monthly rate as for period 1<sup>st</sup> April, 2013 to 30<sup>th</sup> September, 2013.

(d) The Freight, Wages and Direct Expenses during period 1<sup>st</sup> April 2013 to date of fire were at the same rate per month as in the last year.

(e) Salvage value is 10% of cost of stocks.

(f) The sum insured is Rs. 2,00,000 and policy contains Average Clause. **Compute the amount of Claim**

**Q.5 (A)** Distinguish between single entry system and double entry system. (10)

**(B)** Explain in brief, dependent branch. (10)

OR

**Q.5: Write Short Notes: (Any 4)** (20)

1. Proforma Invoice.
2. Del Credere Commission.
3. Memorandum Trading Account
4. Normal Gross profit ratio.
5. Single Entry System.
6. Branch account under Debtors Methods.

XXXXXXX