

[1]

SEAT NO. _____

CODE:

Duration: 3 hours

Marks: 100

Instructions :- (1) Use of Simple Calculator is allowed.

(2) Q:1 is compulsory carrying 20 marks.

(3) There are internal options from Q:2 to Q:5 carrying 20 marks each.

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

1. Provision for Discount on Debtors shows Debit Balance.
2. Interest on Capital of a Partner is debited to Profit and Loss A/c.
3. Every partner is entitled to get salary.
4. Realisation of Asset is sudden.
5. Takeover of Liability by a Partner should be deducted from Capital Account Balance.
6. Unpaid Balance on Capital Accounts represents Profit on Realisation.
7. Revaluation Account is opened to implement amalgamation.
8. On amalgamation, old partners retire from business.
9. On amalgamation of firms, Capital Accounts of Partners are adjusted through Cash Account only.
10. Asset taken over by a Partner is credited to his Capital A/c.
11. Purchase Consideration is not necessary on conversion of a firm into a Limited Company.
12. AS 16 deals with Amalgamation.

B] Match the following Columns: (Any 10) 10

Column 'A'	Column 'B'
1) Return Outward	a) Old Ratio – New Ratio
2) Outstanding Expenses	b) Profit and Loss Appropriation Debit Side
3) Accrued Income	c) Profit and Loss Appropriation Credit Side
4) Discounted Bill	d) Current Assets
5) Interest on Partners' Capital	e) Current Liabilities
6) Interest on Partners' Drawing	f) Contingent Liabilities
7) Preliminary Expenses	g) Other Non-Current Assets
8) Merger of two or more Firms	h) Amalgamation of Firms
9) Takeover of Firm by a Limited Company	i) Conversion of Firm
10) Gaining Ratio	j) New Ratio – Old Ratio
11) Sacrificing Ratio	k) Less from Purchases
12) Return Inward	l) Less from Sales

Q:2 A] Mayur is a wholesale businessman. Sujal joins him as Partner on 01-04-2018. New Profit Sharing Ratio is 2:1 20

Trial Balance as on 31-03-2019

Particulars	Debit (Rs.)	Credit (Rs.)
Capital Accounts:		
Mayur	-	12,00,000
Sujal	-	8,00,000
Drawings:		
Mayur	64,000	-
Sujal	56,000	-
Plant & Machinery	10,26,000	-
Opening Stock	5,20,000	-

QUESTION CTD ON NEXT PAGE

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Purchases and Sales	23,20,000	44,00,000
Returns	24,000	30,000
Office Salaries	1,48,000	-
Loan on Mortgage	-	6,00,000
Wages	9,00,000	-
Commission	2,00,000	-
Factory Power	29,000	-
Office Electricity	4,800	-
Interest on Loan	30,000	-
Office Expenses	21,200	-
Carriage Inward	29,000	-
Carriage Outward	25,400	-
Discount	-	9,400
Land and Buildings	10,00,000	-
Rates and Taxes	13,200	-
Office Furniture	48,000	-
Bad Debts	8,000	-
Debtors and Creditors	5,04,000	97,200
Cash in Hand	26,000	-
Cash at Bank	1,40,000	-
TOTAL	71,36,600	71,36,600

You are required to prepare Trading and Profit & Loss Account and Profit & Loss Appropriation Account for the year ended 31-03-2019.

- Interest on Partners' Capital at 5% p.a. No interest is to be charged on Drawings.
- Provide Depreciation @ 10% p.a. on Plant & Machinery & 5% p.a. on Office Furniture.
- Closing Stock was Rs.7,00,000/-.
- Bad Debt of Rs.4,000/- is to be written off and Provision for Doubtful Debt is to be made at 5% on Debtors.
- It was decided that Rs.48,000 should be paid to Mayur as remuneration.
- Outstanding Expenses: Wages Rs.20,000/-
Salaries Rs.20,000/-
- Prepaid Rates and Taxes are Rs.1,200/-.

OR

Q:2 B] Following is the Trial Balance of a firm as on 31st March 2019

20

Debit	Rs.	Credit	Rs.
Bank	32,700	Capitals:	
Debtors	93,000	Ravi	72,000
Rent	17,700	Kavi	36,000
Salaries	36,000	Avni (including Goodwill)	15,000
Sundry Expenses	15,600	Creditors	40,500
Closing Stock	70,500	Gross Profit	2,05,500
Furniture	31,500		
Drawings:			
Ravi	45,000		
Kavi	22,500		
Avni	4,500		
	3,69,000		3,69,000

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Additional Information:

- 1) Avni was admitted to partnership on 1st October 2019.
- 2) Rent paid in Advance Rs.2,700/- and General Expenses were Outstanding Rs.2,400/-.
- 3) Charge Depreciation on Furniture @ 10% p.a.
- 4) Avni's share of Goodwill was valued at Rs.3,000/- and yet to be adjusted.

You are required to prepare Profit and Loss Account, Partners' Capital A/c for the year ended 31st March 2019 and Balance Sheet as on that date.

- Q:3 A)** Ina, Meena and Shina were partners sharing Profits and Losses in the ratio of 1:1:2. On 30-03-2018, they decided to dissolve their firm when their Balance Sheet was as under: 20

Liabilities	Rs.	Assets	Rs.
Capital		Building	7,20,000
Ina	4,80,000	Plant	4,20,000
Meena	3,20,000	Debtors	3,60,000
Shina	6,00,000	Bills Receivable	3,60,000
General Reserve	1,60,000	Bank	24,000
Loan from Meena	80,000	Stock	76,000
Creditors	3,20,000		
	19,60,000		19,60,000

The realisation and the expenses of realisation were as under:

Date	Realisation (Rs.)	Expenses (Rs.)
30-April	2,20,000	4,000
31-May	6,80,000	20,000
30-June	7,00,000	10,000
31-July	3,24,000	6,000

You are required to prepare Statement showing Distribution of Cash available under Highest Relative Capital Method.

OR

- Q:3 B)** Ramesh and Suresh were in partnership sharing Profits and Losses in the ratio 1:3. Balance Sheet of the firm as on 31st March 2019: 20

Liabilities	Rs.	Assets	Rs.
Partners' Capital A/c		Land and Building	5,00,000
Ramesh	2,00,000	Plant and Machinery	4,00,000
Suresh	8,00,000	Furniture	1,20,000
Bank Overdraft	50,000	Stock	40,000
Creditors	70,000	Debtors	50,000
Loan from Ramesh	1,20,000	Cash and Bank Balance	45,000
		Goodwill	85,000
	12,40,000		12,40,000

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On 1st April 2019, a new Company Redvalue Ltd was formed to take over the business of the firm on the following condition:

- 1) The Company will take over Loan from Ramesh to the extent of Rs.94,000/-.
- 2) Assets are taken over at: Goodwill Rs.1,20,000/-, Land and Building Rs.8,00,000/-, Plant and Machinery Rs.2,80,000/-, Furniture at 10% Depreciation Value, 5% Provision for Doubtful Debt on Debtors, Cash Balance in full after settlement of balance Loan from Ramesh.
- 3) Remaining Assets and Liabilities taken over at Book Value.
- 4) The Purchase Consideration is to satisfied by issuing 80,000 Equity Shares of Rs.10/- each at Premium of Rs.2/- per share, Rs.1,50,000/- by issuing 8% Preference Shares of Rs.100/- each at par and the balance in the form of 7% Debentures of Rs.100/- each at par.

You are required to:

- a) Calculate Purchase Consideration
- b) Prepare the Balance Sheet after the conversion in the Books of Redvalue Ltd.

Q:4 A] The Balance Sheet of M/S P & Q and M/S R & S as on 31-03-2019 are as follows:

Balance Sheet as on 31-03-2019

Liabilities	P & Q (Rs.)	R & S (Rs.)	Assets	P & Q (Rs.)	R & S (Rs.)
<u>Capital</u>			Land	2,80,000	2,50,000
P	3,00,000	-	Machinery	1,60,000	1,50,000
Q	2,00,000	-	Furniture	60,000	80,000
R	-	2,50,000	Debtors	30,000	20,000
S	-	1,80,000	Stock	12,000	8,000
Creditors	50,000	40,000	Bills Receivable	5,000	3,000
Loan	-	38,000	Cash and Bank	8,000	9,000
O/S Expenses	5,000	12,000	Balance		
	5,55,000	5,20,000		5,55,000	5,20,000

The two firms decided to amalgamate and form M/S PQRS with effect from 01-04-2019. Partners would share Profits and Losses equally between themselves as they were doing prior to amalgamation and they agreed to following revaluation of Assets and Liabilities.

Loan was not taken over by New Firm

Particulars	P & Q (Rs.)	R & S (Rs.)
Land	3,53,000	2,80,000
Machinery	1,50,000	1,40,000
Furniture	30,000	20,000
Debtors	25,000	15,000
Stock	15,000	10,000
Bills Receivable	4,000	3,000
Creditors	40,000	30,000
O/S Expenses	5,000	12,000

In addition to the above, it was decided:

- a) Goodwill of P & Q and R & S was valued at Rs.30,000/- and Rs.20,000/- respectively.
- b) That the reconstructed Capital of Partners would be Rs.2,50,000/- each and difference if any should be transferred to Current Account.

You are required to prepare necessary Ledger Accounts in old Firms' Books. Also prepare Balance Sheet of New Firm PQRS.

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OR

Q:4 B] Following are the Balance Sheets of M/S A & S and M/S R & K as on 31st March 2019

20

Balance Sheet					
Liabilities	A & S (Rs.)	R & K (Rs.)	Assets	A & S (Rs.)	R & K (Rs.)
<u>Capital</u>			Land & Building	-	5,00,000
Amit	2,00,000	-	Plant & Machinery	3,00,000	2,00,000
Sumit	1,50,000	-	Investment	30,000	40,000
Rakesh	-	4,50,000	Stock	50,000	38,000
Kedar	-	3,00,000	Debtors	40,000	22,000
Bank Loan	50,000	60,000	Cash	5,000	25,000
Creditors	25,000	15,000			
	4,25,000	8,25,000		4,25,000	8,25,000

They agreed to amalgamate their business from 1st April 2019

	Amit	Sumit	Rakesh	Kedar
Old Ratio	3	2	2	3
New Ratio	4	2	2	2

1. All Assets and Liabilities are taken over at agreed value shown as under:

Particulars	A & S	R & K
Land and Building	-	8,00,000
Plant and Machinery	2,50,000	1,80,000
Stock	45,000	30,000
Debtors	28,000	20,000
Creditors	19,000	11,000
Goodwill	50,000	85,000

2. Bank Loan of both the firms not taken over by the new Firm.

3. Goodwill written off in Books of New Firm.

Prepare:

1. Purchase Consideration Statement of both Firms.

2. Balance Sheet of New Firm.

- Q:5 A] Discuss different adjustments to be recorded in Profit and Loss Appropriation Account. 10
 B] What is conversion of partnership into a Limited Company? How is Purchase Consideration determined? 10

OR

Q:5 Write Short Notes (Any Four)

20

- Benefits of Conversion of Partnership Firm into Limited Company
- Excess Capital Method
- Fixed and Fluctuating Capital
- Preferential Creditors
- Admission of Partner
- Purchase Consideration

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Advertising - I

Regular sem III Oct 2019 Exam

SEAT NO. _____

CODE: _____

Duration: 3 hours

Marks: 100

Instructions :- (1) All questions are compulsory.

(2) Figures to the right indicate full marks.

- Q:1** **10**
- a) Fill in the blanks with appropriate option (Any 10)**
- 1) Advertising has taken from the _____ word 'advertiser'.
a) French b) Latin
c) Greek d) American
 - 2) In 1905 _____ ad agency was started at Mumbai which was the 1st ad agency in India.
a) B. Dattaram b) V. Sukhram
c) L. Jairam d) B. Ram
 - 3) In the _____ advertising, a basket is always attached to it.
a) Inflatable b) Blimps
c) Hot Air Balloon d) All of these
 - 4) Creative Pitch is a formal presentation also known in the Industry as _____.
a) Brute b) Shootout
c) Root d) Lookout
 - 5) 'Off-the-Shelf; rate free method follows the _____ approach.
a) Pay-person-click b) Pay-click
c) Person-click d) Pay-per-click
 - 6) The first animated ad was recorded as _____ was created by Arthur Melbourne.
a) Matches an appeal b) Walt Disney
c) Snow White and the Seven Dwarfs d) None of these
 - 7) "Pepsodent toothpaste is 102% better than Colgate toothpaste" is an example of _____ in social issue of ad.
a) Bait advertising b) Bait Surrogate
c) Puffery d) All of these
 - 8) Ambuja Cement advertising is creating _____ influence on Indian values and culture.
a) Positive b) Negative
c) Both (a) and (b) d) None of these
 - 9) In ASCI, 'C' stands for _____.
a) Committee b) Corporation
c) Company d) Council
 - 10) 'Chalk ad' is one of the examples of _____ advertising.
a) Pro Bono b) Gurrilla
c) Green d) Social
 - 11) A customer that purchased Pepsi one week and Coke next week is a type of Brand _____.
a) Image b) Personality
c) Switching d) Parity

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- 12) TBZ Jewelry advertising is an example of _____ executional style of ad.
 a) Mood
 b) Animation
 c) Fantasy
 d) Musical

- Q:1** b) State whether following statements are True or False (Any 10) 10
- 1) 'Commitment' is one of the characteristics of IMC have been summarized in 4 Cs.
 - 2) Philip Kotler is often considered as father of American Advertising.
 - 3) The Directorate of Advertising and Visual Publicity is the General Ad Agency of India.
 - 4) Executional Excellence is one the agency selection criterion.
 - 5) It is important to advertiser, treat the agency with courtesy at all times and never hurt its ego.
 - 6) The role of the content marketer shifts to include all the new innovations happening online.
 - 7) 'Kingfisher Water Ad' is an example of surrogate ad.
 - 8) Promise the terms of the actual 'Pro Bono; offer be kept confidential.
 - 9) 'Bharat Nirman Campaign' has been launched by DAVP in two phases.
 - 10) Godrej Lock has created brand personality and brand equity at Indian market.
 - 11) A business prematurely tired of their own brand presentation is a brand fatigue.
 - 12) 'Cadbury Chocolate Ad' shows slice of life execution style of ad.
- Q:2** Answer any two of the following: 15
- a) Explain the various elements of IMC.
 - b) Discuss the evolution period of expansion and period of scientific development of advertising.
 - c) Give the classification of advertising based on function.
- Q:3** Answer any two of the following: 15
- a) What is ad agency? Explain the types of ad agencies.
 - b) Elucidate the reasons of client turnover on advertising agency.
 - c) Explain the freelancing career options in advertising.
- Q:4** Answer any two of the following: 15
- a) Explain the economics aspects of advertising with the help of 'price'.
 - b) "Advertising can also harm and degrade our cultural values". Explain the statement.
 - c) What is ASCI? Explain in detail.
- Q:5** Answer any two of the following: 15
- a) Explain the elements included in the advertising communication process with help of diagram.
 - b) Elaborate the features of corporate image advertising.
 - c) Describe the recent trend in advertising spend in India.
- Q:6** Write Short Notes on (Any 4) 20
- a) Benefits of ad to consumers
 - b) Agency selection criteria
 - c) Skill required for a career in advertising
 - d) Monopoly and advertising
 - e) Pro Bono Advertising
 - f) Role of advertising in developing brand

S.Y. B.COM. SEM III Regular of A.T.K.T. 100 marks
OCT. 2019 Exam. Sub. B-Eco.

4.10.19.

[1]

SEAT NO. _____

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- Instructions :- (1) All questions are compulsory.
(2) All questions carry equal marks.
(3) Use of simple calculator is allowed.
(4) Draw neat diagrams wherever necessary.

Q:1 a) Explain the following concepts (Any Five) 10

- i) Monetarism
- ii) Net National Income
- iii) Aggregate Demand Price
- iv) Marginal Propensity to Save
- v) Consumption Function
- vi) Supply Side Economics
- vii) Transactions Motive
- viii) Demand Pull Inflation

b) Choose the right answer from the given options and rewrite the statements 10

- i) GNI (Gross National Income) in an open economy is equal to
 - a) $GDP + (X - M)$
 - b) $GDP + (X - M) + R - P$
 - c) $GDP + (R - P)$
 - d) None of the above
- ii) During recession / depression public expenditure should
 - a) Remain constant
 - b) Decrease
 - c) Increase
 - d) None of the above
- iii) According to Keynes in order to increase employment we have to increase aggregate
 - a) Supply
 - b) Output
 - c) Demand
 - d) Investment
- iv) As income increases both MPC and APC
 - a) Rise
 - b) Fall
 - c) Remain Constant
 - d) Is zero
- v) MEC Curve
 - a) Slopes upward
 - b) Slopes downward
 - c) Remains constant
 - d) Does not change
- vi) Which of the following will shift the IS curve to the left?
 - a) Increase in Government Expenditure
 - b) Decrease in Government Expenditure
 - c) Increase in Autonomous Spending
 - d) None of the above
- vii) In the long-run Phillips Curve is
 - a) Horizontal
 - b) Slopes upward from left to right
 - c) Vertical
 - d) Straight Line
- viii) Which of the following determines money supply?
 - a) High Powered Money
 - b) Money Multiplier
 - c) Community's Choice
 - d) All the above

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- ix) K from Cambridge Equation represents
- | | |
|-------------------------------------|--|
| a) Velocity of Circulation of Money | b) Money Supply |
| c) Average Price | d) A proportion of real income held as cash balances |
- x) In cost push inflation the supply curve shifts to the
- | | |
|------------------------|----------------------|
| a) Left | b) Right |
| c) Horizontally Upward | d) Vertically Upward |

Q:2 Answer any two of the following:

- a) Discuss the circular of national income in a three and a four sector economy.
 b) Bring out the relationship between national income and economic welfare.
 c) State and explain Say's Law of Market. On what grounds has it been criticized by Keynes?

Q:3 Answer any two of the following:

- a) What is effective demand? Show that it is determined by aggregate demand and aggregate supply curves.
 b) Discuss the concept of multiplier. What are the leakages in the working of multiplier?
 c) How according to Keynes, is the rate of interest determined? Evaluate liquidity preference theory of interest.

Q:4 Answer any two of the following:

- a) What is stagflation? What are its causes?
 b) Explain supply side economics. What are its limitations?
 c) Derive IS Curve and bring out its properties.

Q:5 Answer any two of the following:

- a) What are the determinants of supply of money?
 b) Explain the cash balances approach to quantity theory of money.
 c) Explain demand-pull and cost-push inflation.

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CODE:

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Instructions :- (1) All questions are compulsory subject to internal choice.
 (2) All questions carry equal marks.
 (3) Figures to the right indicate maximum marks.

- Q:1 Answer the following (Any 2) 20**
- Explain classification of contracts on the basis of enforceability and further distinguish between Void Agreement and Voidable Agreement.
 - Explain the meaning of Acceptance and rules relating to valid acceptance.
 - Explain the different kinds of Consideration and further comment on the statement "No Consideration No Contract".
 - Discuss the position of a minor with regard to the contracts entered into by him.
- Q:2 Answer the following (Any 2) 20**
- What is void agreement? Explain any five void agreements.
 - Explain the meaning and essentials of coercion and distinguish between coercion and under influence.
 - Explain in details Contingent Contracts.
 - What is E-Contract? Discuss the legal issues in the formation of E-Contracts.
- Q:3 Answer the following (Any 2) 20**
- Explain kinds of Agents.
 - Explain the duties and rights of Bailor.
 - Explain the meaning of Contract of Indemnity and its essentials. Further discuss the rights of Indemnity Holder.
 - Explain the extent of surety's liability and right of surety.
- Q:4 Answer the following (Any 2) 20**
- Distinguish between Sale and Agreement to Sell.
 - "No seller of goods can transfer better title to the buyer of goods than he himself possesses". Comment.
 - Explain Unpaid Sellers right of stoppage in transit on the basis of following points
 - When it can be exercised
 - When it is lost
 - What is Auction Sale? State the rules regarding Auction Sale. Also state the liabilities of auctioneer.
- Q:5 Answer the following (Any 2) 20**
- Explain dishonour of cheque and cases in which a Banker must refuse to honour a customer's cheque.
 - Explain Fictitious Bill, Escrow, Time Instrument and Ambiguous Instrument.
 - Explain Bills in Sets. Distinguish between Promissory Note and Bill of Exchange.
 - Write short note on Noting and Protest.

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File
B.M/24BCom/sem-III/Oct-2019/Regular
Date
15-10-19.

[1]

SEAT NO. _____

CODE:

Duration: 3 hours

Marks: 100

Instructions :- (1) All questions are compulsory.

(2) Figures to the right indicate full marks.

- Q:1** **A) Select the correct answer from the given options: (Any Ten)** **10**
- 1) Business _____ is one of the internal environment factors.
 - a) Organisation
 - b) Philosophy
 - c) Unit
 - d) All the these
 - 2) _____ is an aspect of political environment.
 - a) Executive
 - b) Leader
 - c) Growth
 - d) Technology
 - 3) _____ is the main process for implementation.
 - a) Legal
 - b) Co-ordination
 - c) Controlling
 - d) Organising
 - 4) _____ is basically an action plan in the business.
 - a) Marketing Strategy
 - b) Environmental Analysis
 - c) People
 - d) Pricing
 - 5) Mission includes _____ of business.
 - a) Reasons
 - b) Purpose
 - c) Meaning
 - d) None of these
 - 6) _____ suggested five forces to be observed for industry attractiveness.
 - a) Michael Porter
 - b) Henry Fayol
 - c) Philip Kotler
 - d) Robbin Waltz
 - 7) _____ value hierarchy turned to as a means of determining customer satisfaction.
 - a) Business
 - b) Intermediaries
 - c) Customer
 - d) Investors
 - 8) _____ goods are those the consumer does not normally think of buying.
 - a) Impulse
 - b) Shopping
 - c) Unsought
 - d) Staple
 - 9) Product positioning is a concept first introduced by _____ in 1969.
 - a) Jack Trout
 - b) Keller G.
 - c) Glen Urban
 - d) Steven Star
 - 10) _____ is one of the key objectives while fixing the price of a product.
 - a) Step
 - b) Survival
 - c) Market
 - d) All of these
 - 11) In _____ method, the Company charges fairly low price for a high quality offering.
 - a) Going Rate Pricing
 - b) Mark-up Pricing
 - c) Value Pricing
 - d) Perceived Value Pricing
 - 12) Pricing of the product gets affected by the various stages of _____.
 - a) PLC
 - b) TLC
 - c) GLC
 - d) BPL

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- Q:1 B) State whether following statements are True or False (Any 10)** 10
- 1) Directing is to ensure that everything occurs in conformities with the standards.
 - 2) Perfect planning of marketing management involves marketing strategies.
 - 3) Vortex is a startup incubated at Indian Institute of Technology, Chennai.
 - 4) SWOT involves analysis of internal and external environment.
 - 5) Strategy implementation involves due attention to be paid on structure and system.
 - 6) External environment analysis involves fining out opportunities and strength.
 - 7) A new product enters a pioneering stage, which is an introductory stage,
 - 8) Product positioning is dependent on the high prices and quality of the products.
 - 9) In the new product development process the first stage is that of idea generation.
 - 10) Competition is an external factor affecting pricing of a product.
 - 11) There is no need to consider any factors for selecting the final price.
 - 12) Firms must take into account only fixed cost of the product.
- Q:2 Answer any two of the following:** 15
- a) "Marketing Management is helping to distribute the Products and Services". Explain.
 - b) Explain the micro environment with specific reference to India.
 - c) Discuss on the emerging marketing opportunities in India.
- Q:3 Answer any two of the following:** 15
- a) What are the various features of marketing strategy?
 - b) Elaborate the steps in strategic marketing planning process.
 - c) What are the areas that the Company should carefully study while analyzing its competitors.
- Q:4 Answer any two of the following:** 15
- a) Describe the Kotler's five levels of a product.
 - b) Give a broad classification of products and explain in detail industrial goods.
 - c) Elucidate the importance of product positioning.
- Q:5 Answer any two of the following:** 15
- a) Discuss the objectives of pricing.
 - b) Elaborate the external factors affecting pricing decisions.
 - c) Highlight in detail the mark-up pricing, target return and auction pricing methods.
- Q:6 Write Short Notes on any four of the following:** 20
- a) International Marketing Environment
 - b) SWOT Analysis
 - c) Stages of PLC
 - d) Consumer Goods
 - e) Five Forces Model
 - f) Going-Rate Pricing

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

- Q:1** **A) Choose the correct answer from the options given below (Any 10)** **10**
- 1) Time study was propounded by _____.
 a) F.W Taylor b) Peter Drucker
 c) Luther Gullick d) Henri Fayol
 - 2) According to _____ efforts of all employees should be guided towards common goal.
 a) Unity of Command b) Scalar Chain
 c) Espirit De Corps d) Unity of Direction
 - 3) Ethos is _____ word which means character.
 a) Greek b) Latin
 c) French d) German
 - 4) A _____ is a series of steps to be carried out to accomplish the goals.
 a) Policies b) Procedure
 c) Programme d) Budget
 - 5) _____ is orderly arrangement of individual and group efforts to provide unity of action to achieve common goals.
 a) Organising b) Communication
 c) Co-ordination d) Planning
 - 6) _____ are goals and aims of business.
 a) Objectives b) Strategies
 c) Schedules d) Plans
 - 7) Authority, responsibility and accountability are elements of _____.
 a) Departmentation b) Decentralization
 c) Span of Control d) Delegation
 - 8) _____ organisation does not have physical presence.
 a) Vertical b) Matrix
 c) Virtual d) Line
 - 9) _____ is a mathematical method of decision making.
 a) Simulation b) Decision Tree
 c) Linear Programming d) Attribute Listing
 - 10) Communication barriers lead to _____.
 a) Transmission of Information b) Promotion of Information
 c) Distortion of Information d) Expression of Information
 - 11) A _____ leader follows rules and procedures precisely.
 a) Autocratic b) Democratic
 c) Bureaucratic d) Paternalistic

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- 12) _____ is a controlling technique.
- | | |
|----------------------|---------------------|
| a) Management Audit | b) Procedure |
| c) Network Technique | d) Garden Technique |

- Q:1 B) State whether following statements are True or False (Any 10)** **10**
- 1) Management means getting work done through people.
 - 2) Conceptual skill is required at all levels.
 - 3) The principle of order refers to Superior giving proper orders to Subordinates.
 - 4) Planning premises are tangible and intangible.
 - 5) Rules are flexible.
 - 6) Management by Exception helps manager to focus on productive work.
 - 7) Matrix organisation is suitable for multi-project organisation.
 - 8) In informal organisation Superior-Subordinate relationship exists.
 - 9) Decentralization is suitable for small organisations.
 - 10) Motivation increases employee turnover.
 - 11) Control system must be rigid.
 - 12) Difference in perception creates barrier in communication.
- Q:2 Answer any two of the following:** **15**
- a) What are the functions of management? Explain.
 - b) Discuss F.W. Taylor's contribution in developing scientific management.
 - c) Explain the dimensions of management.
- Q:3 Answer any two of the following:** **15**
- a) Define co-ordination and explain its importance.
 - b) Briefly explain the steps involved in the MBO process.
 - c) What are the essentials of sound decision making?
- Q:4 Answer any two of the following:** **15**
- a) Discuss the features of line and staff organisation.
 - b) Explain in details Tall and Flat organisation.
 - c) Bring out the barriers to delegation of authority.
- Q:5 Answer any two of the following:** **15**
- a) Discuss the factors influencing motivation.
 - b) What are the functions of a good leader?
 - c) Explain the steps in controlling process.
- Q:6 Write Short Notes on (Any 4)** **20**
- a) Managerial Skills and Competencies
 - b) Significance of Indian Ethos to Management.
 - c) Importance of Planning
 - d) Impact of Technology on Decision-Making
 - e) Matrix Organisation
 - f) Importance of Communication

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F.C - sem III \$4B Com
Regular 75 marks oct 2019 Exam

CODE:

12.10.19

Duration: 3 hours

2 1/2 hrs

SEAT NO. _____

Marks: 100

75

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

- Q:1 A) Explain the following concepts (Any Five) 15
- 1) Scheduled Tribes
 - 2) Amendment
 - 3) Cyclone
 - 4) Disaster Preparedness
 - 5) Scientific Temper
 - 6) Technology
 - 7) Self-Awareness
 - 8) Team Building

OR

- Q:1 B) Write a comprehensive note on the Foundation Course (Semester III) project submitted by you. 15

- Q:2 A) Comment on the status of women in our country today. 15

OR

- Q:2 B) Explain different forms of violations of disabled person. Discuss main provision of the Person with Disabilities Act 1995. 15

- Q:3 A) What are manmade and natural disasters? Discuss impact of disasters on human life. 15

OR

- Q:3 B) Discuss human rights issues relating to compensation and fair distribution of disaster relief. 15

- Q:4 A) Describe the scientific achievement of human being in ancient culture and classical era. 15

OR

- Q:4 B) Briefly explain positive and negative impact of technology on human life. 15

- Q:5 A) Discuss various barriers to effective communication. 15

OR

- Q:5 B) Explain important qualities which can improve the leadership skills. 15

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

Date
15.10.19

[1]

SEAT NO. _____

CODE:

Duration: 3 hours

Marks: 100

Instructions :- (1) All questions are compulsory.

(2) Figures to the right indicate full marks.

Q:1 A] Select the most appropriate answer from the following: (Any 10)

10

- i. Recorded facts and figures are _____.
 - a) Data
 - b) Information
 - c) Truth
 - d) None of these
- ii. _____ produces information for Managers within an organisation.
 - a) Financial Accounting
 - b) Management Accounting
 - c) Financial Audit
 - d) Statutory Audit
- iii. Internal Analysis of Financial Statements is done by _____.
 - a) Potential Investors
 - b) Owners or Managers of the Concern
 - c) Creditors
 - d) None of the above
- iv. Following is not a Quick Liability.
 - a) Unclaimed Dividend
 - b) Public Deposits
 - c) Bank Overdraft
 - d) Advances Received
- v. In Vertical Balance Sheet, funds used = Net Fixed Assets + Investments + _____.
 - a) Bank Balance
 - b) Cash Balance
 - c) Working Capital
 - d) None of the above
- vi. Standard Debt-Equity Ratio is close to _____.
 - a) 1:1
 - b) 2:1
 - c) 1:2
 - d) None of the above
- vii. Return on Capital Employed = $\frac{\text{_____}}{CE} \times 100$
 - a) PBIT
 - b) PBDT
 - c) PAT
 - d) PBT
- viii. Debtors Turnover Ratio is _____ - Ratio.
 - a) Balance Sheet
 - b) Revenue Statement
 - c) Composite
 - d) None of these
- ix. Which of the following is Liquidity Ratio?
 - a) Debt Equity Ratio
 - b) Dividend Payout Ratio
 - c) Net Profit Ratio
 - d) Acid Test Ratio
- x. Gross Working Capital is _____.
 - a) Total Assets
 - b) Total Current Assets
 - c) Total Current Liabilities
 - d) Fixed Assets
- xi. Profitability Index is _____.
 - a) PV of Cash Inflows - PV of Cash Outflow
 - b) PV of Cash Inflows ÷ PV of Cash Outflow
 - c) Total Cash Inflow - Cost of Investment
 - d) None of the above

CODE:

Duration: 3 hours

Marks: 100

- xii. Net Present Value of Machine is
- PV of Cash Inflows less Cost of Investment
 - PV of Cash Inflows \div Cost of Investment
 - PV of Net Profit after Tax less Cost of Investment
 - None of the above

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

10

- The Accounting Rate of Return Method gives due weightage to profitability of project.
- Payback Period Method is widely used because it is a measure of profitability.
- Term 'Working Capital' refers to Liquid Assets.
- The amount of funds invested in Current Assets is called the Net Working Capital.
- Working Capital refers to firm's Long Term Capital.
- Cash Conversion Cycle = Gross Operating Cycle – Credit Period by Suppliers
- Management Accounting reports are prepared annually only.
- Fixed Assets are disclosed in Balance Sheet at Cost or Market Value whichever is lower.
- Interest Accrued on Investment is shown as Current Asset.
- Service Organizations require more Working Capital than Manufacturing Organizations.
- Owner's Funds and Borrowed Capital are two constituents of Total Funds of Company.
- Revenue Statement indicates operating performance of Company.

Q:2 A] Amit Ltd manufactures and sells 30,000 toys per year. In the year 2018 Cost was as under:

20

Material	7,50,000
Labour	3,00,000
Overheads	?
Gross Profit	20% on Sales
Sales	15,00,000

Due to slow down, the Company reduces production to 80% for 2019. Its expected that

- Raw Material prices reduce to 10%.
- Wages reduce by 20%.
- Overheads increase by 10%.
- Gross Profit Margin on Sales remains 20%.
- Raw Material is in Stock for 1 month.
- Finished Goods are stocked for 2 months.
- Suppliers grant 2 months' credit and Debtors are given one month credit.
- Wages and Overheads are paid after two months.
- Production process is for one month.
- Cash and Bank Balance Rs.2,00,000/-.

Forecast Working Capital needed for year 2019.

OR

CODE:

Duration: 3 hours

Marks: 100

Q:2 B] Following are the balances in the books of SS Ltd. for the year ended 31st March 2019. 20

Stock	7,50,000
Trade Investments	50,000
Other Current Assets	25,000
Other Direct Expenses	60,000
Provision for Expenses	81,250
Raw Material Consumed	9,75,000
Reserves and Surplus	87,500
Sales	20,00,000
Bank Loan	16,87,500
Selling Expenses	32,500
Trade Payable	4,18,750
Debtors	4,62,500
12% Preference Share Capital	2,50,000
Office Expenses	1,50,000
Cash and Bank	12,500
Short Term Investments	1,00,000
Depreciation on Office Furniture	1,00,000
Wages	87,500
Equity Share Capital	3,75,000
Fixed Assets	17,50,000
Income Tax Paid	2,21,250
Interest Paid	1,80,000

You are required to prepare Commonsize Income Statement for the year ended 31-03-2019 and Commonsize Balance Sheet as on 31st March, 2019.

Q:3 A] ABC Ltd is buying a Machine having following particulars: 20

Cost	12,00,000	
Life	4 years	
PBDT	Rs.	Discounting Factor @ 10%
Year 1	3,50,000	0.909
Year 2	4,60,000	0.826
Year 3	5,00,000	0.751
Year 4	6,00,000	0.683

Depreciation 15% WDV.

Tax 30%

Salvage Value is equal to WDV in 4th year (at the end of life of Machine).

Calculate:

- i) Payback Period
- ii) Accounting Rate of Return
- iii) Net Present Value
- iv) Payback Profitability
- v) Profitability Index

OR

CODE:

Duration: 3 hours

Marks: 100

Q:3 B] i) Arun Limited is buying a Machine 'X' with Cost of Capital 12%. Details of Machine are: 10

Annual Cash Flow Rs.4,05,000/-
 Cost Rs.12,00,000/-
 Life 5 years
 Present Value of Re.1/- at 12% is

Year	1	2	3	4	5
Re.1/- Discounted @ 12%	0.893	0.797	0.712	0.636	0.567

Calculate:

- Discounted Payback Period
- NPV
- PI

ii) For Rahi Enterprises

Cost of Machine Rs.2,00,000/-
 Year Net Cash Inflow
 1 1,12,000
 2 1,20,000
 3 1,40,000
 4 1,60,000

Year	1	2	3	4
Re.1/- Discounted @ 12%	0.893	0.797	0.712	0.636

Calculate:

- i) Payback Period
- ii) Payback Profitability
- iii) Net Present Value
- iv) Profitability Index

Q:4 A] Aamod Enterprises provides you following Financial Statements: 20

Profit and Loss A/c for the year ended 31-03-2019

Particulars	Rs.	Particulars	Rs.
To Opening Stock	60,000	By Sales (Credit)	3,00,000
To Purchases	1,08,000	By Closing Stock	66,000
To Direct Wages	54,000		
To Factory Expenses	42,000		
To Administrative Expenses	9,000		
To Selling Expenses	15,000		
To Manager's Salary	3,000		
To Transfer to Reserve	3,000		
To Income Tax	48,000		
To Balance c/d	24,000		
	3,66,000		3,66,000

QUESTION CTD ON NEXT PAGE

CODE:

Duration: 3 hours

Marks: 100

Balance Sheet as*on 31-03-2019

Liabilities	Rs.	Assets	Rs.
Share Capital (Equity)	1,05,000	Fixed Assets	1,38,000
Reserves	1,02,000	Stock	66,000
Secured Loans	36,000	Debtors	90,000
Creditors	30,000	Cash / Bank	12,000
Bills Payable	15,000	Loans and Advances	60,000
Provisions	78,000		
	3,66,000		3,66,000

Calculate:

- i) Current Ratio
- ii) Proprietary Ratio
- iii) Capital Gearing Ratio
- iv) Debt Equity Ratio
- v) Stock to Working Capital Ratio
- vi) Quick Ratio
- vii) Cost to Sales Ratio
- viii) Selling Expense Ratio
- ix) Stock Turnover Ratio
- x) Debtor's Turnover Ratio

Note: Preparation of Vertical Statement is not required.

OR

- Q:4 B] i) From the following Profit and Loss a/c of SK Brothers, prepare Trend Percentage Statement in Vertical Form and offer comments on it. 10

Profit and Loss A/c for the year ended 31st March...(Rs. in '000s)

	2016	2017	2018		2016	2017	2018
To Tax	7	10	10	By Sales	240	288	320
To Advertisement	26	28	30				
To Cost of Sales	160	194	224				
To Office Expenses	30	36	34				
To Net Profit	17	20	22				
	240	288	320		240	288	320

CODE:

Duration: 3 hours

Marks: 100

ii) Complete the following Comparative Statement of AB Ltd by ascertaining the missing 10
balances:

	31-03-18	31-03-19	Absolute Increase or Decrease	Percentage Increase or Decrease
I. Source of Funds				
1. Owner Funds	59,500	?	?	+20.59
2. Loan Funds	?	?	?	?
Total Funds (1 + 2)	?	?	?	?
II. Application of Funds				
1. Fixed Assets	?	52,500	+8750	?
2. Investments	1,750	?	+1750	?
3. Working Capital				
A] Current Assets				
Stock	17,500	21,000	?	?
Debtors	26,500	?	+5250	?
Loans and Advances	?	14,000	0.00	0.00
Cash	?	?	?	?
	?	68,250	?	+14.71
Less: B] Current Liabilities				
Creditors	?	?	+3500	?
A – B	24,500	?	?	+21.43
Total Funds Employed	?	85,750	+15750	?

Q:5 Answer the following

- a) Explain different components of Cash Inflow and Cash Outflow. 10
b) Explain different types of Working Capital. 10

OR

Q:5 Write Short Notes on Any Four out of the following: 20

- a) Permanent and Temporary Working Capital
b) Net Present Value Method
c) Capital Gearing Ratio and Proprietary Ratio
d) Comparative Statements
e) Revenue Statement
f) Payback Period Method

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CODE:

Duration: 3 hours

Marks: 100

Instructions :- (1) All questions are compulsory.

(2) Figures to the right indicate full marks.

- Q:1 A) Fill in the blanks with appropriate word given in the bracket (Any 10)** 10
- i) Share Capital of a Company is divided into parts called as _____. (Debentures / Mutual Funds / Shares)
 - ii) A Private Limited Company has maximum _____ members (15 / 20 / 200)
 - iii) _____ Companies are constituted by a Special Act of Parliament of State Legislature. (Private / Government / Statutory)
 - iv) Notice of General Meeting is given at least _____ days before the Meeting. (14 / 7 / 21)
 - v) Secretarial Standard – 4 is on _____. (Meetings / Registers and Records / Dividend)
 - vi) _____ is withdrawal of shares due to non-payment of any call by the shareholders. (Allotment / Forfeiture / Subscription)
 - vii) Secretarial Audit ensures _____. (True and Fair View / Compliance with Legal Provision / Honesty of Company Secretary)
 - viii) Articles are _____ Memorandum. (Superior than / Subordinate to / At par with)
 - ix) _____ Clause helps in understanding the permitted range of activities of a Company. (Liability / Object / Situation)
 - x) _____ is a legal document published by the Company to invite general public for subscribing to its shares / debentures. (Prospectus / MOA / AOA)
 - xi) One Person Company must have at least _____ subscriber/s at the time of incorporation. (One / Two / Seven)
 - xii) Technology is _____ in Secretarial correspondence. (Useful / Useless / Not necessary)
- Q:1 B) State whether following statements are True or False (Any 10)** 10
- i) Alteration to Articles requires a special resolution.
 - ii) Reconversion of a Company is very common.
 - iii) Bonus issue is at discounted rate.
 - iv) Conversion of a Company from Private to Public Company requires approval of Central Government.
 - v) Capital Clause of MOA states if the liability of members is limited or unlimited.
 - vi) Secretarial Standard – 4 is on Dividend.
 - vii) Minute Books can be preserved in electronic form with timestamp.
 - viii) Meeting of the Board must be held once in a month.
 - ix) Company Secretary must ensure good Corporate Governance.
 - x) For Public Company having more than 5,000 members quorum of 30 members is required at a General Meeting.
 - xi) Minutes are written in present tense.
 - xii) Transmission means devolution of shares otherwise than by transfer.

CODE:

Duration: 3 hours

Marks: 100

- Q:2 Answer any two from the following: 15
- Explain procedure of appointment of a Company Secretary.
 - Elaborate various types of Companies.
 - What are different career options for a Company Secretary?
- Q:3 Answer any two from the following: 15
- Explain role of Company Secretary as Liaison Officer between Company and Depository Participant.
 - Elaborate importance of Secretarial Audit.
 - Explain Secretarial Standard – 3.
- Q:4 Answer any two from the following: 15
- Define Memorandum. Explain its clauses.
 - Explain Secretarial procedure for conversion of Private Company into Public Company.
 - Secretarial duties relating to Capital Subscription Stage.
- Q:5 Answer any two from the following: 15
- Explain Secretarial correspondence with members.
 - Give a specimen of letter of Bonus Issue to Members.
 - Explain Secretarial correspondence with ROC.
- Q:6 Write Short Notes on (Any 4) 20
- Draft a letter of request for Overdraft Facility to Bank.
 - Secretarial Standard 1
 - Misleading Prospectus
 - Proxy
 - Agenda

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