

CODE:

Duration: 3 hours

Marks: 100

- Instructions :- (1) All questions are compulsory having internal options.  
 (2) Figures to the right indicate full marks.  
 (3) Use of simple calculator is allowed.  
 (4) Working notes should form part of answers.

- Q:1 A) Choose the correct answer from the options given below (Any 10) 10
- 1) Under Fixed Capital Method profit & losses are shared by the partners in \_\_\_\_\_.  
 a) Capital Ratio b) Equal Ratio  
 c) Agreed Ratio d) Loan Ratio
  - 2) In case a partner is given, guarantee by other partners the loss on such guarantee is borne by \_\_\_\_\_.  
 a) All the partners b) Firm  
 c) Partner who gave guarantee d) Creditors of the firm
  - 3) In the absence of any provision in the deed profits and losses are shared by partners \_\_\_\_\_.  
 a) In Capital ratio b) In Loan ratio  
 c) Equally d) In Provisional ratio
  - 4) Bank loan is Rs 30,000 secured against stock and stock sold for Rs 25,000, Balance Rs 5,000 is \_\_\_\_\_.  
 a) Secured b) Unsecured  
 c) Premier Secured d) Special Secured
  - 5) Contingency Reserve is Rs 20,000 and Contingent Liability is Rs 18,000. How would you deal with the remaining Contingency Reserve. \_\_\_\_\_.  
 a) Rs 2,000 should be distributed among the partners in their profit-sharing ratio b) Rs 20,000 should be distributed among the partners in capital ratio.  
 c) Rs 18,000 should be distributed among the partners equally d) Rs 18,000 should be distributed among the partners in capital ratio.
  - 6) Anil and Sunil are partners sharing profits and losses in the ratio of 2:1. Their Capital is Rs 60,000 and Rs 80,000 respectively. The Capital ratio will be \_\_\_\_\_.  
 a) 3:4 b) 4:3  
 c) 2:1 d) 1:1
  - 7) In Amalgamation of firms, realisation expenses are \_\_\_\_\_.  
 a) Debited to Bank Account b) Debited to Realisation Account  
 c) Credited to Capital Account d) Debited to Capital Account
  - 8) Purchase Consideration is the amount payable by \_\_\_\_\_.  
 a) New firm to the Old firm b) Old firm to the Partners  
 c) Old Firm to the Debtors d) New Firm to the Bank
  - 9) On amalgamation, General Reserve distributed among the \_\_\_\_\_.  
 a) Old partners in old ratio b) Old partners in new ratio  
 c) New partners in old ratio d) New partners in new ratio
  - 10) A partnership firm is \_\_\_\_\_ on conversion into a Limited Company.  
 a) Formed b) Dissolved  
 c) Proposed d) Modified
  - 11) Cash Balance taken over by a Limited Company is debited to \_\_\_\_\_ A/c  
 a) Realisation Account b) Partner's Capital Account  
 c) Partner's Current Account d) Loan Account



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- b) FY, SY & TY were in a partnership, sharing profit and losses in the ratio of 2:1:1. They decided to dissolve the partnership on the basis of the following Balance Sheet:

**Balance Sheet as on 31<sup>st</sup> March, 2022**

Liabilities	Amount (Rs)	Assets	Amount (Rs)
Sundry Creditors	45,000	Premises	1,20,000
Loan on (mortgage on premises)	90,000	Sundry Debtors	1,80,000
FY's Loan	45,000	Stock	2,10,000
<b>Partner's Capital</b>		Cash	9,000
FY 1,50,000			
SY 1,20,000			
TY 69,000	3,39,000		
	<b>5,19,000</b>		<b>5,19,000</b>

The assets were realised as follows:

- June 2021 Rs 15,000 received after meeting in full the mortgage loan
- July 2021 Debtors Rs 45,000 Stock Rs 30,000
- August 2021 Debtors Rs 60,000 Stock Rs 75,000
- September 2021 Debtors Rs 51,000 Stock Rs 60,000 (final)
- The remaining stock was taken over by 'SY' at an agreed value of Rs 9,000.
- The sundry creditors were settled for Rs 42,000.
- The partners decided to distribute cash as and when realized.

You are required to show the distribution of cash, applying 'highest relative capitals method'

Q:3 Answer (a) or (b) of the following:

20

- a) Riya and Priya were partners sharing profits and losses in the ratio of 1:2 and Diya and Siya were sharing profits and losses equally. Following were their Balance Sheets as on 31<sup>st</sup> March 2022.

Liabilities	Riya & Priya Rs.	Diya & Siya Rs.	Assets	Riya & Priya Rs.	Diya & Siya Rs.
<b>Capital Accounts:</b>			Goodwill	80,000	-
Riya	6,00,000	-	Machinery	4,00,000	5,40,000
Priya	6,00,000	-	Furniture	1,60,000	1,80,000
Diya	-	5,00,000	Stock	4,00,000	4,80,000
Siya	-	6,40,000	Debtors	3,80,000	3,40,000
Creditors	2,00,000	3,00,000	Fixture	32,000	24,000
Bills Payable	90,000	1,50,000	Bank	60,000	52,000
Outstanding Rent	30,000	40,000	Cash	8,000	14,000
	<b>15,20,000</b>	<b>16,30,000</b>		<b>15,20,000</b>	<b>16,30,000</b>

The firms are amalgamated on the following terms:

- 1) Outstanding Rent was paid in full by the respective firms through bank account.
- 2) Creditors of both the firms were taken by the new firm at a discount of 5% and Bills Payable at book value.
- 3) Machinery is subject to 5% depreciation in case of both the firms.

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- 4) Stock of Riya and Priya was valued at Rs 4,42,000 and that of Diya and Siya was valued at Rs 4,02,000.
- 5) All remaining assets (including Cash & Bank) of both the firms to be taken over at book values after the required adjustments.
- 6) Goodwill of Riya and Priya was valued at Rs 1,20,000 and that of Diya and Siya at Rs 1,60,000.

**You are required to:**

- 1) Calculate Purchase Consideration.
- 2) Prepare Realisation Account, Partner's Capital Account, New Firms Account and Bank Account in the Books of Riya and Priya.
- 3) Prepare Amalgamated Balance Sheet of the New Firm.

OR

- b) Ram and Sham were equal Partners. Their Balance Sheet as on 31.3.2022 as follows  
Balance Sheet as on 31.3.2022

Liabilities	Rs	Assets	Rs
Capital A/c Ram	1,65,000	Land & Building	4,20,000
Capital A/c Sham	1,85,000	Plant & Machinery	1,05,000
General Reserve	45,000	Stock	55,000
11 % Bank Loan	2,50,000	Cash/Bank	25,000
Creditors	15,000	Debtors	55,000
	6,60,000		6,60,000

The Partners of the firm decided to convert their business into limited Company in the name of Ramsham Ltd. Company to take over the business of firm on the above date subject to following adjustment.

- 1) The assets are transferred to new company except Cash/Bank Balance, Debtors at Rs. 50,000, Land & Building at Rs. 7,40,000, Stock at Rs. 60,000 and Plant & Machinery at Rs. 90,000.
- 2) Goodwill valued at Rs. 50,000.
- 3) Consider Bank Loan along with Rs. 5,000 towards additional Interest & Creditors at Rs 13,000.
- 4) Purchase Consideration is to be given in the form of 60,000 Equity Shares of Rs 10 each and Balance in 9% Debentures of Rs. 100 each.

You are required to calculate Purchase Consideration & also Prepare necessary Ledger Accounts to close the books of Firm

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Q:4 Answer (a) or (b) of the following:

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a) The following is the Trial Balance of firm as on 31<sup>st</sup> March, 2022.

Debit	Amount (Rs)	Credit	Amount (Rs)
<b>Drawings:</b>		<b>Capital: Alia</b>	1,44,000
Alia	90,000	Bhumi	72,000
Bhumi	45,000	Kriti (including	90,000
Kriti	9,000	goodwill)	
Furniture	63,000	Sales	10,80,000
Purchases	6,60,000	Creditors	21,000
Stock	1,50,000		
Sundry Expenses	31,200		
Salary	72,000		
Rent & Taxes	35,400		
Debtors	1,86,000		
Cash & Bank	65,400		
	<b>14,07,000</b>		<b>14,07,000</b>

**Adjustments**

- 1) Alia & Bhumi were partners sharing profits and losses equally.
  - 2) Ms. Kriti was admitted to partnership on 1<sup>st</sup> July, 2021.
  - 3) On 31<sup>st</sup> March, 2022 stock was valued at Rs 1,41,000.
  - 4) Charge depreciation on Furniture @ 10% p.a.
  - 5) Kriti's share of Goodwill was valued at Rs. 60,000 as on 1<sup>st</sup> July, 2021 and the same is to be adjusted from her Capital Account.
- You are required to prepare Trading, P&L A/c, P&L Appropriation A/c, Partner's Capital A/c and a Balance Sheet as on 31/03/2022.

OR

b) Global Bros. and Local Bros. decided to amalgamate and form a new firm called Planet & Co. on the following terms and conditions on 31<sup>st</sup> March 2022, when their Balance Sheet were as follows:

Liabilities	Global Bros. Rs.	Local Bros. Rs.	Assets	Global Bros. Rs.	Local Bros. Rs.
<b>Capital Accounts:</b>			Building	1,40,000	2,87,000
Mark	4,20,000	-	Furniture	42,000	-
Jhonson	2,10,000	-	Investment	2,10,000	84,000
Rohit	-	2,80,000	Stock	2,38,000	3,26,200
Rahul	-	4,55,000	Debtors	1,40,000	5,25,000
Creditors	1,40,000	3,22,000	Bank	70,000	72,800
Bank Loan	70,000	2,38,000			
	<b>8,40,000</b>	<b>12,95,000</b>		<b>8,40,000</b>	<b>12,95,000</b>

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**Terms of Amalgamation:**

**A. In Case of Global Bros.:**

- 1) Goodwill is valued at Rs 1,40,000.
- 2) Building was taken to be worth Rs 4,20,000.
- 3) Stock to be valued at Rs 2,10,000.
- 4) Provision for doubtful debts to be created at 5% on debtors.
- 5) All liabilities and remaining assets are taken over at book values.

**B. In Case of Local Bros.**

- 1) Goodwill is valued at Rs 70,000.
- 2) Building was taken to be worth Rs 5,60,000.
- 3) Provision for doubtful debts to be created at 5% on debtors.
- 4) All liabilities and remaining assets are taken over at book values.

You are required to show Realisation Account and Partner's Capital Account in the books of Global Bros. and Local Bros.

**Q:5 Answer (a) or (b) of the following:**

**(a) Answer the following:(Ten marks each)**

- i. What are the Rules applicable in the absence of a Partnership Deed?
- ii. Explain the benefits of conversion of a firm into a Limited Company.

**OR**

**(b) Write short notes: (any four)(Five marks each)**

- i. What are the objectives of Amalgamation of firms?
- ii. What is the order in which payment is made, in case of Piecemeal distribution of cash with respect to partnership firm?
- iii. What is Profit and Loss Appropriation Account?
- iv. External Liabilities.
- v. How is Goodwill treated on Retirement of a Partner?
- vi. Features of Limited Company

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Q:5 Answer any two of the following:

15

- a) Explain some suggested steps to help the managing brand crisis
- b) What are the features of advocacy advertising in India?
- c) Describe the types of execution of advertising.

Q:6 Write Short Notes on (Any 4)

20

- a) Features of advertising
- b) Active participants of Advertising
- c) Steps included in the creative pitch
- d) Dubbing
- e) Effect of advertising on consumer demand
- f) New trends in advertising media

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Duration: 3 hours

Marks: 100

Instructions :- (1) All questions are compulsory having internal options.  
(2) Figures to the right indicate full marks.  
(3) Support your answer with relevant case laws.

- Q:1 Answer any two of the following:** 20
- Explain the concept of contract and essentials of valid contract.
  - Explain proposal and legal rules of valid proposal.
  - Explain the legal position of contracts with persons disqualified by law and persons of unsound mind other than minor.
  - A stranger to the contract cannot sue but a stranger to consideration can sue – Comment.
- Q:2 Answer any two of the following:** 20
- Explain the meaning and essential elements of fraud further state the effect of fraud on contract.
  - “Agreements in restraint of trade is void.” Examine this statement mentioning exceptions if any.
  - Explain the doctrine of supervening impossibility.
  - Discuss the quasi contracts dealt with under the Indian Contract Act, 1872.
- Q:3 Answer any two of the following:** 20
- Does contract of indemnity cover contract of insurance under the Indian Contract Act, 1872. Justify your answer and further distinguish between contract of indemnity and contract of guarantee.
  - State briefly the duties and rights of a bailee.
  - What is meant by agency by ratification? State the conditions of a valid ratification.
  - Explain the concept of pledge and essentials of contract of pledge, further distinguish between pledge and lien.
- Q:4 Answer any two of the following:** 20
- State the meaning and types of goods and further state the effect of destruction of goods with relevant examples.
  - Discuss implied conditions under Sale of Goods Act, 1930.
  - Explain the meaning of unpaid seller and his right of stoppage in transit, further distinguish between right of lien and right of stoppage in transit of unpaid seller.
  - Write a detailed note on auction sale.
- Q:5 Answer any two of the following:** 20
- Explain the meaning, characteristics and presumptions of negotiable instrument.
  - When a banker is justified in dishonouring the cheque?
  - Explain the meaning of inland bill of exchange and further distinguish between bill of exchange and promissory note.
  - Write a detailed note on crossing of cheque.

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Instructions: - (1) All questions are compulsory having internal options.  
(2) Figures to the right indicate full marks.  
(3) Draw neat diagram whenever necessary.

- Q:1 A) Explain the following concepts (Any Five) 10
- 1) Gross National Product
  - 2) Trade Cycle
  - 3) Marginal Propensity to Consumption
  - 4) Marginal Efficiency of Capital
  - 5) Stagflation
  - 6) Phillips curve
  - 7) Liquidity Trap
  - 8) Demand pull Inflation
- Q:1 B) Choose the correct answer from the options given below. 10
- 1) The overall economic activity can be represented in the following way \_\_\_\_\_
    - a) Circular flow of saving
    - b) Circular flow of income
    - c) Circular flow of investment
    - d) Circular flow of taxation
  - 2) Per capita income is defined as \_\_\_\_\_
    - a) National income / Population
    - b) GNI X Population
    - c) Income Tax / Population
    - d) Inflation / Population
  - 3) The period of low income, output and employment is known as a period of \_\_\_\_\_
    - a) Prosperity
    - b) Boom
    - c) Depression
    - d) Peak
  - 4)  $MPC + MPS$  is equal \_\_\_\_\_.
    - a) 2
    - b) -1
    - c) 0
    - d) 1
  - 5) The value of multiplier is inversely related to \_\_\_\_\_.
    - a) MPC
    - b) MPS
    - c) APC
    - d) APS
  - 6) In \_\_\_\_\_ LM curve is horizontal.
    - a) Classical case
    - b) Crowding out case
    - c) Liquidity trap case
    - d) Inflationary case
  - 7) According to Phillips curve analysis the way to solve inflation is to \_\_\_\_\_.
    - a) Increase unemployment or increase productivity
    - b) Increase unemployment or decrease productivity
    - c) Decrease unemployment or increase money supply
    - d) Increase employment or increase the money supply
  - 8) \_\_\_\_\_ propounded IS-LM model.
    - a) J.R.Hicks and Hansen
    - b) J.M.Keynes
    - c) Paul Samuelson
    - d) Nicholas Kaldor
  - 9) Money supply M1 includes \_\_\_\_\_.
    - a)  $C + DD + OD$
    - b)  $C + DD + TD$
    - c)  $C + DD + \text{Post offices deposits}$
    - d)  $C + RD$
  - 10) Cambridge 'k' represents \_\_\_\_\_.
    - a) Velocity of circulation of money
    - b) Money supply
    - c) Average Price
    - d) Demand for money

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- Q:2 Answer any two of the following:** 20
- Explain the circular flow of income and expenditure in three sector model.
  - Discuss different phases of trade cycle.
  - Critically evaluate Say's law of market.
- Q:3 Answer any two of the following:** 20
- Briefly explain consumption function and discuss subjective and objective factors affecting on consumption function.
  - What are the short run and long run factors affecting on marginal efficiency of capital?
  - Describe Multiplier process with numerical example and diagram.
- Q:4 Answer any two of the following:** 20
- Discuss short run and long run Phillips curve with diagram.
  - Explain general equilibrium with IS -LM model.
  - What are the causes and consequences of stagflation?
- Q:5 Answer any two of the following:** 20
- Explain various components of the supply of money.
  - Critically examine the cash transaction approach of quantity theory of money.
  - Describe the economic effects of inflation.

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Instructions :-

(1) All questions are compulsory having internal options.

(2) Figures to the right indicate full marks.

- Q:1 A) Choose the correct answer from the options given below (Any 10) 10
- 1) \_\_\_\_\_ is one of the Macro Environment factor.
 

a) Customer	b) Finance
c) Regulatory	d) Employees
  - 2) The phrase "Bottom of Pyramid" was use by \_\_\_\_\_ on 1932 in his radio address, The Forgotten Man.
 

a) Stuart Hart	b) C. K. Prahalad
c) Franklin D Roosevelt	d) Philip Kotler
  - 3) \_\_\_\_\_ environment is one of the type of micro environment factor.
 

a) Economic	b) Regulatory
c) Demographic	d) Media
  - 4) \_\_\_\_\_ Marketing Environment is a combination of all other Marketing environmental factors of many countries.
 

a) Economic	b) International
c) Political	d) Natural
  - 5) Marketing Strategy is a \_\_\_\_\_ to achieve overall objectives.
 

a) Action plan	b) Disaster plan
c) Simple plan	d) Manipulative plan
  - 6) While analyzing competitors, \_\_\_\_\_ helps to understand that from which competitors, the customers would prefer to buy
 

a) Share of market	b) Share of heart
c) Share of mind	d) Share of firm
  - 7) \_\_\_\_\_ Product means the product which exceeds customer satisfaction
 

a) Augmented	b) Core
c) Potential	d) Durables
  - 8) In the \_\_\_\_\_ of PLC, products and services eventually reach a point of diminishing returns.
 

a) Introductory stage	b) Declining stage
c) Maturity stage	d) Saturation stage
  - 9) \_\_\_\_\_ is the progression or course that a product's sales and profits over its lifetime.
 

a) Product life cycle	b) Product promotion
c) Product pricing	d) Product positioning
  - 10) \_\_\_\_\_ is an internal factor affecting pricing of the product.
 

a) Economic conditions	b) Competitions
c) Intermediaries	d) Cost
  - 11) \_\_\_\_\_ is the method of pricing, in which the company charges a fairer price for higher quality offering.
 

a) Going rate pricing	b) Value pricing
c) Mark up pricing	d) Perceived value pricing
  - 12) Variable cost usually \_\_\_\_\_ with the units of production.
 

a) Varies	b) Remains same
c) Does not change	d) Rigid

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- Q:1 B) State whether following statements are True or False (Any 10)** **10**
- 1) Marketing is a process that directs a flow of goods from producers to the purchases
  - 2) A stable political environment is very much necessary for business growth.
  - 3) An evangelist is a customer that promotes the product through word – of – mouth.
  - 4) SWOT analysis is necessary for the survival and growth of business firm.
  - 5) Marketing strategy is a game plan to achieve marketing objectives.
  - 6) Marketing strategy focuses on the present position of the organization.
  - 7) Customer goods are more complex in nature as compared to industrial goods
  - 8) Delivery is one of the man factors included in service differentiation.
  - 9) Services re tangible and separable and noticeable items.
  - 10) Price can be set only for achieving the objectives of maximum profit.
  - 11) Some firms my create image differentiation through pricing.
  - 12) Low prices and poor quality of the products get higher position in the market.
- Q:2 Answer any two of the following:** **15**
- a) Explain the concept and need of marketing
  - b) Discuss in brief micro environment which a business firm must consider
  - c) Describe the factors contributing to the growth of BOP marketing
- Q:3 Answer any two of the following:** **15**
- a) Discuss Michael Porter’s five force model.
  - b) What are the areas to be considered for analysing the competitors?
  - c) Discuss the importance of SWOT Analysis.
- Q:4 Answer any two of the following:** **15**
- a) Describe steps involved in new product development
  - b) Elaborate the various features at every stage of the PLC.
  - c) Explain product classification with the help of a diagram and highlight the types of consumer goods
- Q:5 Answer any two of the following:** **15**
- a) Elaborate on various internal factors influencing pricing decisions of marketer.
  - b) Explain the different methods of pricing
  - c) What are the different objectives of pricing?
- Q:6 Write Short Notes on (Any 4)** **20**
- a) Negative implication of WTO
  - b) Technological Environment
  - c) Importance of Product Positioning
  - d) Product Levels
  - e) Pricing Strategies
  - f) Distinguish between skimming pricing strategy and Penetration pricing strategy
- X-----X-----X-----

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

- Q:1 A) Choose the correct answer from the options given below (Any 10) 10
- 1) Company is \_\_\_\_\_ person
    - a) A Natural
    - b) A Common
    - c) An Artificial
    - d) A Human
  - 2) The word secretary is derived from \_\_\_\_\_ word secretarius.
    - a) French
    - b) Latin
    - c) Greek
    - d) German
  - 3) \_\_\_\_\_ is an officer of the company responsible for compliance with the provisions of Company Law 2013.
    - a) The Director
    - b) Shareholder
    - c) Company Secretary
    - d) Administrative Officer
  - 4) The Company Secretary acts as \_\_\_\_\_ company and Depository Participants.
    - a) A Liaison Officer between
    - b) An Advisor to
    - c) A Well-wisher of
    - d) A Mentor of
  - 5) Within \_\_\_\_\_ days of the Meeting of the Board the draft minutes of thereof shall be circulated to all the members of the Board
    - a) Seven
    - b) Twelve
    - c) Fifteen
    - d) Twenty One
  - 6) \_\_\_\_\_ is the return on investment made in the debentures of a company.
    - a) Interest
    - b) Dividend
    - c) Commission
    - d) Profit
  - 7) Alteration of \_\_\_\_\_ the Memorandum requires authorization by Articles of Association
    - a) Name Clause
    - b) Liability Clause
    - c) Object Clause
    - d) Capital Clause
  - 8) Articles are \_\_\_\_\_ Memorandum.
    - a) Sub ordinate to
    - b) More important than
    - c) Superior to
    - d) A Part-of
  - 9) \_\_\_\_\_ is a document filed with the Registrar of Companies when the company has not invited the public to subscribe for shares.
    - a) Prospectus
    - b) Minute Book
    - c) Statement in lieu of prospectus
    - d) Register of Members
  - 10) The \_\_\_\_\_ make an application for the name of the company to the ROC in Form INC - 1
    - a) Shareholders
    - b) Debenture holders
    - c) Investors
    - d) Promoters
  - 11) An application for conversion of a Public company into a Private company is required to be filed in e-Form \_\_\_\_\_.
    - a) MGT - 1
    - b) MGT - 12
    - c) MGT - 14
    - d) MGT -20
  - 12) Minimum \_\_\_\_\_ persons are required to form a Public Company.
    - a) Two
    - b) Five
    - c) Seven
    - d) Ten

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- Q:1 B) State whether following statements are True or False (Any 10)** **10**
- 1) Logo of the company act as a signature of the company.
  - 2) Company's lifespan is limited.
  - 3) Government Company is a company where government holds Forty per cent of its share capital.
  - 4) Company Secretary is a link between the Company and its Board of Directors, Shareholders, Government and Regulatory Bodies.
  - 5) Secretarial Standard -3 refers to Dividend provisions.
  - 6) Dividend, once declared, cannot be revoked.
  - 7) Every alteration of the Articles shall be filed with the Registrar together with copy of altered Articles, within fifteen days.
  - 8) Prospectus needs to state the minimum subscription amount.
  - 9) Shareholder is the financial creditor of the company
  - 10) Secretarial correspondence must be rude.
  - 11) Quorum for a General Meeting of a public Company having more than five thousand shareholders shall be five members personally present.
  - 12) Upon conversion of Public company into a private company, we have to remove the word 'Private' to the name of the company.
- Q:2 Answer any two of the following:** **15**
- a) Explain the procedure of appointment of Company Secretary
  - b) What are the qualities expected of a company secretary?
  - c) Explain statutory duties and liabilities of a company secretary.
- Q:3 Answer any two of the following:** **15**
- a) Explain the procedure of issuing Secretarial Standards.
  - b) What are the provisions regarding proxies in Secretarial Standard on General Meeting?
  - c) What is Secretarial Audit? What are the benefits of Secretarial Audit?
- Q:4 Answer any two of the following:** **15**
- a) Describe the process of alteration of the Articles of Association.
  - b) Explain provisions regarding Prospectus in the Companies Act 2013.
  - c) Elaborate the procedure for incorporation of Private Limited Company.
- Q:5 Answer any two of the following:** **15**
- a) What are the points to be considered in correspondence with debenture holder?
  - b) What are the protective and regulatory functions of SEBI?
  - c) Draft a specimen letter of allotment to the share applicants.
- Q:6 Write Short Notes on (Any 4)** **20**
- a) Qualification of a Company Secretary
  - b) Career options of a Company Secretary
  - c) Provisions regarding Dividend
  - d) Skills required for conducting Secretarial Audit
  - e) Statement in Lieu of Prospectus
  - f) Letter to bank for overdraft facility

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

- Q:1 A) Choose the correct answer from the options given below (Any 10) 10
- 1) Management is the art of getting things done through the people is been stated by \_\_\_\_\_  
 a) Mary Parker Follet                      b) Henry Fayol  
 c) Harold Koontz                            d) George Terry
  - 2) A major aspect of \_\_\_\_\_ is to select the right person for the right job .  
 a) Staffing                                      b) Decision Making  
 c) Controlling                                 d) Coordinating
  - 3) \_\_\_\_\_ is a process of establishing goals and a suitable course of actions for achieving those goals is been stated by James Stoner.  
 a) Planning                                      b) Organising  
 c) Directing                                     d) Motivation
  - 4) Good managers need to be good \_\_\_\_\_ as well, so that they could motivate the employee's and get the work done.  
 a) Leader                                         b) Company  
 c) Government                                 d) Complicated
  - 5) \_\_\_\_\_ is a single use plan.  
 a) Mission                                        b) Budget  
 c) Rules    d) Objectives
  - 6) Planning helps to \_\_\_\_\_ risk.  
 a) Develop                                        b) Minimize  
 c) Enhance                                        d) Maximize
  - 7) Management must undertake periodic review of implementation of the \_\_\_\_\_.  
 a) Problem                                        b) Decisions  
 c) Communication                              d) Participation
  - 8) MBE focus managerial attention on \_\_\_\_\_ deviations.  
 a) Minor    b) Major  
 c) Routine                                         d) Useless
  - 9) Informal organisation is a network of \_\_\_\_\_ & social relations existing in a formal organisation.  
 a) Negative                                        b) Performance  
 c) Personal                                        d) Plan
  - 10) \_\_\_\_\_ organisation uses two or more co-existing organisational structure.  
 a) Line    b) Virtual  
 c) Matrix    d) Staff



SEAT NO. \_\_\_\_\_

CODE:

Duration: 2.5 hours

Marks: 75

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

- Q:1 A) Explain the following concepts (Any Five) 15
- 1) Religious Minority
  - 2) Bonded Labour
  - 3) Disaster Mitigation
  - 4) Avalanches
  - 5) Science
  - 6) Technology
  - 7) Self-Awareness
  - 8) Downward Communication
- OR
- Q:1 B) Write a Comprehensive note on the Foundation Course (Semester -III) Project submitted by you. 15
- Q:2 A) Discuss the important constitutional and legal rights of Scheduled Tribes in India. 15
- OR
- Q:2 B) Explain forms of violations of Human Rights of Children in India. 15
- Q:3 A) Explain the characteristics of Disaster and various effects of disasters. 15
- OR
- Q:3 B) Discuss the various Human Rights issues in addressing Disasters. Give relevant examples. 15
- Q:4 A) Explain the Principles and Characteristic of Science. 15
- OR
- Q:4 B) Highlights the relationship between science and technology. 15
- Q:5 A) Discuss various physical and semantic barriers in communication. 15
- OR
- Q:5 B) Discuss the various Styles of Leadership. 15

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Management Acc.  
Regular

SEAT NO. \_\_\_\_\_

CODE:

Duration: 3 hours

Marks: 100

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

(2) Figures to the right indicate full marks.

(3) Use of simple calculator is allowed.

(4) Working notes are forming part of answers

Q:1 A) Match the column (any Ten)

10

Column-A	Column-B
a) Financial Accounting Report	i) Current Assets
b) Bank Overdraft	ii) Reduced from subscribed capital
c) Net working capital	iii) Non quick Liability
d) Bills Payable	iv) Fixed Assets + Investment + net working capital
e) Calls in arrears	v) Current Assets minus Current liabilities
f) Debentures	vi) Long Term decision making
g) Application of Funds	vii) Mandatory
h) Ratio	viii) Optional
i) Management Accounting Reports	ix) Loan fund
j) Capital Budgeting Decisions	x) Proportion Between two figures
k) Average Rate of Return	xi) PV of Cash inflow divided by PV of cash outflow
l) Profitability Index	xii) Total Current Assets
	xiii) Average Profit after Tax ÷ Average Investment
	iv) Quick Liability

Q:1 B) Choose the correct answer from the options given below (Any Ten)

10

- 1) Long Term decisions are called as \_\_\_\_\_.
  - a) Capital Budgeting Decisions
  - b) Accounting Decisions
  - c) Working Capital Decisions
  - d) Administrative Decisions
- 2) Current Ratio shows \_\_\_\_\_.
  - a) Short Term Financial Position
  - b) Short Term Profitability
  - c) Long Term Financial Position
  - d) Ability to meet long term liabilities
- 3) \_\_\_\_\_ is a non-cash expenditure.
  - a) Electricity
  - b) Depreciation
  - c) Rent
  - d) Salary
- 4) Goodwill is \_\_\_\_\_ asset.
  - a) A Fictitious
  - b) An Intangible
  - c) A Tangible
  - d) Current
- 5) Current Assets are Rs.75,000/- and Current Liabilities are Rs.50,000/- Current Ratio is \_\_\_\_\_.
  - a) 2:1
  - b) 1.5 : 1
  - c) 3:1
  - d) 2.5 : 1
- 6) A company has Stock worth Rs.75,000/-, Debtors Rs.40,000/-, Cash Rs.25,000/-. Bank overdraft is Rs30,000/- and Creditors Rs40,000/-. Its working capital would be \_\_\_\_\_.
  - a) Rs.70,000/-
  - b) Rs.25000/-
  - c) Rs.80,000/-
  - d) Rs.40,000/-



CODE:

Duration: 3 hours

Marks: 100

OR

- b) From following 2 year data of Bright Ltd find out missing figures, rearrange and complete the Balance Sheet in vertical format and prepare Comparative analysis

Particulars	2020-21	2021-22
	Rs	Rs
Share Capital	4,50,000	3,50,000
Investment	?	1,75,000
Reserve & Surplus	50,000	30,000
10% bank Loan	2,50,000	1,50,000
Fixed Assets	3,25,000	?
Current Assets	90,000	75,000
Current Liabilities	35,000	55,000

- c) From the following data of Rainbow Ltd., find out missing figures, rearrange and complete the balance Sheet in vertical format and prepare Common Size Analysis.

Particulars	Amount (Rs.)
Share Capital	2,40,000
Trade Investment	?
Reserves & Surplus	80,000
9% Debenture	55,000
Fixed Assets	1,45,000
Inventory	75,000
Bank Overdraft	22,000
Creditors	12,000
Debtors	25,000

Q:3 Answer (a) or (b) of the following:

- a) Riya Ltd. Produced and sold 60,000 cellular phone in the year 2020-21 and their cost structure was as under:

Particulars	Per unit in Rs.
Raw Material	140
Wages	98
Manufacturing Overheads	90
Administration & Selling Overhead	40
Profit	20% Of selling Price

In the year 2021-22 they plan to produce and sale 72,000 Cellular phones and they estimate that:

1. Raw Materials cost per unit will reduce to Rs.120 and all Overheads will increase by 10%.
2. Selling price will remain unchanged.

It is further informed that:

- a. Raw Materials will be in stock on an average equal to one month's consumption.
- b. Processing time required is  $\frac{1}{4}$  month.
- c. Finished goods in stock  $\frac{1}{2}$  month's requirement.
- d. Credit allowed by suppliers one month.
- e. Credit allowed to customers  $\frac{1}{2}$  month.
- f. Time lag in payment of wages and both overheads – one month.

CODE:

Duration: 3 hours

Marks: 100

- g. Cash balance – Rs.70,000  
 h. Production and Sales are carried on evenly throughout the year.  
 i. Provide Margin of Safety of 10%.  
 j. Debtors are to be calculated at selling price.  
 k. 30% of Purchases and 70% of Sales are against cash.

You are required to prepare a statement showing Working capital requirement for the year 2021-22.

OR

- b) Following is the Balance sheet of Happiness Ltd., as at 31<sup>st</sup> March, 2022.

Balance Sheet as on 31<sup>st</sup> March 2022

Liabilities	Amt.	Assets	Amt.
Equity Share Capital	1,80,000	Machinery	5,32,800
General Reserve	1,26,000	Investments	2,01,600
10% Preference Capital	3,24,000	Stock in Trade	1,81,800
15% Debentures	2,16,000	Bills Receivable	36,000
Trade Payable	2,19,600	Trade Receivable	88,200
Bank Overdraft	36,000	Cash and Bank	68,400
Provision for Tax	32,400	Profit and Loss A/c	25,200
	11,34,000		11,34,000

Sales for the year Rs.12,60,000,

Gross Profit – 25%;

Opening Stock is Rs.1,96,000

Profit before Tax for the year ending 31<sup>st</sup> March 2022 is Rs.3,78,000

You are required to compute the following Ratios and Comment on Current Ratio and Quick Ratio.

- |   |                       |   |                                  |
|---|-----------------------|---|----------------------------------|
| 1 | Current Ratio         | 5 | Proprietary Ratio                |
| 2 | Quick ratio           | 6 | Debt Equity Ratio                |
| 3 | Stock Turnover Ratio  | 7 | Return on Capital Employed       |
| 4 | Capital Gearing Ratio | 8 | Return on Proprietors Fund Ratio |

Q:4 Answer (a) or (b) of the following:

- a) Raj Ltd. is starting a new project costing Rs. 2,40,000/-. Life of the project is expected to be for 6 years. Cost of capital is 10 % and the project will generate zero scrap value. Profit before depreciation and taxes is expected to be as under

Year	1	2	3	4	5	6
PBDT	36,000	42,000	45,000	90,000	54,000	39,000
PV factor	0.91	0.83	0.75	0.68	0.62	0.56

The company follows SLM Method of depreciation. Tax is 10 %

Calculate: Payback Period, Payback Profitability, Net Present Value, Average Rate of Return and Profitability Index with suitable working statement and comment.

OR

CODE:

Duration: 3 hours

Marks: 100

b) Financial Accounts of Lucky Ltd. were as under.

## Balance Sheet on 1.03.2022

Liabilities	Rs	Assets	Rs
Equity Share Capital	2,20,000	Fixed Assets	4,53,750
10 %Preference Share	1,10,000	Debtors	1,56,750
General Reserve	1,32,000	bills Receivables	78,375
Profit and Loss	28,875	Stock	1,56,750
8 % Debentures	82,500	Cash	78,375
Trade payable	2,33,750	Fictitious Assets	1,25,000
Outstanding Expenses	1,16,875		
Bank Overdraft	1,25,000		
	10,49,000		10,49,000

## Trading and Profit and Loss Account for the year ended 31.03.2022

Particulars	Dr	Particulars	Cr
Opening Stock	3,12,500	Sales	12,37,500
Purchases	7,35,250	Closing stock	1,56,750
Gross Profit	3,46,500		
	13,94,250		13,94,250
Office expenses	89,000	By Gross Profit	3,46,500
Selling Expenses	1,43,650		
interest on Debenture	6,600		
Tax	45,375		
Dividend	33,000		
Retained Earning	28,875		
	3,46,500		3,46,500

Out of total sales, 25 % sales are on cash.

Calculate: Proprietary Ratio, Capital Gearing Ratio, Net Profit Ratio, Gross Profit Ratio, Debtors Turnover Ratio, Current Ratio, Quick Ratio, Return on Capital Employed and Comment upon Current Ratio and Quick Ratio

Q:5 Answer (a) or (b) of the following:

(a) Answer the following:(Ten marks each)

- Differentiate between Management Accounting and Financial Accounting.
- Elaborate various techniques of Capital Budgeting

OR

(b) Answer the following:(any four)(Five marks each)

- Users of Financial statements
- Balance Sheet Ratios
- Importance of Management Accounting
- Computation of Capital Employed
- Trend Analysis
- Need for Capital Budgeting

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