

26/02/24

Sem III AFM ATKT FEB 2024

S.Y. B.COM.

SEAT NO.

26/02/24

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) Choose the correct answer from the options given below (Any 10) 10
- 1) In the absence of any provision in the partnership agreement, profits and losses are shared _____.
 - a) in the ratio of capitals
 - b) equally
 - c) in the ratio of loans given by them to the partnership firm
 - d) in the ratio of drawings
 - 2) _____ is a type of partner who runs or manages firm.
 - a) Sleeping Partner
 - b) Dormant Partner
 - c) Working Partner
 - d) Present Partner
 - 3) Proportionate capital is _____.
 - a) Unit Capital x Base Capital
 - b) Base Capital x Profit Sharing Ratio
 - c) Unit Capital x Profit Sharing Ratio
 - d) Excess Capital - Proportionate Capital
 - 4) Excess of Net Assets over Purchase Consideration is _____.
 - a) Capital Reserve
 - b) Goodwill
 - c) Capital
 - d) Drawings
 - 5) The Indian Partnership Act is in force since _____.
 - a) 2013
 - b) 1961
 - c) 1932
 - d) 1957
 - 6) Bank Loan taken by hypothecation of asset is treated as _____.
 - a) preferential creditors
 - b) unsecured creditors
 - c) non-preferential creditors
 - d) secured creditors
 - 7) In case of Amalgamation of firms, the new firm is called as _____.
 - a) Amalgamated Firm
 - b) Inferior firm
 - c) Vendor Firm
 - d) Superior Firm
 - 8) Conversion of partnership into a limited company is referred to sale of partnership business to a _____.
 - a) Firm
 - b) Banker
 - c) Company
 - d) Businessmen
 - 9) Deficiency of insolvent partner will be suffered by solvent partners in their _____.
 - a) Gain Ratio
 - b) Profit Sharing Ratio
 - c) Capital Ratio
 - d) Normal Ratio
 - 10) After settling partner's loan, payment should be made to _____.
 - a) the partner having deficiency
 - b) government taxes
 - c) the partner having surplus capital
 - d) secured creditors
 - 11) The balance of Capital Account remains constant under _____ capital method.
 - a) fixed
 - b) fluctuating
 - c) Old
 - d) New

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- 12) In case loan is taken from two or more partners, we have to _____.
- a) settle loan of first partner and then the second b) settle loan of second partner and then the first
- c) apportion the available amount in their profit sharing ratio d) apportion the available amount proportionately to settle the partners loan i.e. in the ratio of outstanding balances.

Q:1

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

10

- 1) Gain ratio refers to the ratio in which the old partners surrender their share of profit in favour of new partner/s.
- 2) The amount finally left unpaid on partner's capital account should be in their profit sharing ratio.
- 3) Purchase consideration is not necessary on conversion of a firm into a Ltd. Company.
- 4) On amalgamation Realisation A/c is opened in the books of Purchasing firm.
- 5) Expenses incurred on realising assets for piecemeal distribution of cash are known as revenue expenses.
- 6) Partner's Capital A/c is the account that shows the distribution of profit and loss among the partners.
- 7) Conversion of a firm into a company doesn't involve dissolution of firm.
- 8) Creditors not secured by assets are unsecured creditors.
- 9) As per Net Asset Method purchase consideration is equal to Assets taken over at agreed values less Liabilities taken over at agreed values.
- 10) When a partner takeover an unrecorded liability at the time of conversion of a firm to a company, it is the Realisation A/c which gets debited.
- 11) Interest on capital is an income to the partnership firm.
- 12) After amalgamation of firms, assets and liabilities of old firms get recorded at their realisable values.

Q:2 Answer (a) or (b) of the following:

20

- a) Following is the Balance Sheet of A, B & C who shared profits & losses in the ratio of 4:3:2 respectively.

Balance Sheet as on 31/03/2023

Liabilities	Amount (Rs)	Assets	Amount (Rs)
Capital:		Cash	5,000
A	32,000	Debtors	36,500
B	22,500	Stock	32,500
C	<u>21,000</u>	Machinery	35,000
B's Loan	7,000		
Creditors	14,000		
Bills Payable	3,500		
General Reserve	9,000		
	<u>1,09,000</u>		<u>1,09,000</u>

The firm was dissolved on the above date. It was decided to keep aside Rs 1,500 for estimated realisation expenses and to distribute the cash as and when the assets get realized.

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The cash was received in instalments as follows:

April' 23	Rs 26,000
May' 23	Rs 34,500
June' 23	Rs 36,000

The actual realisation expenses turned out to be Rs 1,500 only.

Prepare:

- Statement showing 'Excess Capital Method'
- Statement showing Piecemeal distribution of cash.

: OR

- b) Silly, Lilly and Chilly are in partnership sharing profits and losses in the ratio of 3:2:1 respectively. They decide to dissolve the business on 31st March, 2023 on which the Balance Sheet was as follows:

Liabilities		Amount (Rs)	Assets		Amount (Rs)
<u>Capital:</u>			Land & Building		61,700
Silly	77,400		Motor Car		10,320
Lilly	21,360		Investment		2,160
Chilly	<u>22,200</u>	1,20,960	Stock		39,060
Chilly's Loan		6,000	Debtors		22,560
Creditors		<u>20,640</u>	Cash		<u>11,800</u>
		1,47,600			<u>1,47,600</u>

The assets were realized piecemeal as follows and it was agreed that cash should be distributed as and when realized.

10/04/2023	Rs 21,960
15/05/2023	Rs 57,200
20/06/2023	Rs 27,000
29/07/2023	Rs 30,000

14/08/2023 Rs 2,400 (amount received by Mr. Chilly for taking over part of stock)

Dissolution expenses amounted to Rs 3,720. You are required to prepare a statement showing the distribution of cash on the basis of excess capital method'.

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

20

a) The following is the Trial Balance of a firm as on 31st March, 2023:

Particulars	Debit(Rs)	Particulars	Credit(Rs)
		Capital	
		L	30,000
		M	30,000
		N	30,000
Purchases	156,000	Sales	294,000
Return Inward	2,400	Return Outward	2,000
Stock	24,000		
Drawings:			
L	12,000		
M	12,000		
N	12,000	R.D.D.	8,800
Salaries	27,000	SBI Loan	20,000
Postage & Telegram	16,500	Creditors	76,500
Bad Debts	2,100	Bills Payable	8,700
Carriage Inward	4,500		
Carriage Outward	6,750		
Debtors	50,000		
Bills Receivable	3,250		
Bank Balance	58,000		
Cash Balance	2,500		
Advances	25,000		
Premises	50,000		
Furniture & Fixtures	36,000		
	5,00,000		5,00,000

On 30th September, 2022, 'L' retired and the following adjustments were agreed upon:

- 1) Goodwill of the entire firm, Rs 180,000 was to be raised and written off.
- 2) Depreciate furniture & fixtures @ 10% p.a. and premises @ 5% p.a.
- 3) Closing Stock was valued at Rs 84,000.
- 4) Mr. L was paid such an amount so as to leave behind Rs 50,000 as his loan to the firm and which would earn an interest @ 10% p.a.

You are asked to prepare Trading, P&L Account for the year ended 31/03/2023, Partner's Capital A/c and a Balance Sheet as on 31/03/2023. Working Notes should form part of your answer.

OR

- b) Rohan and Mohan carry on business in partnership sharing profits and losses in the ratio of 1:1. On 31st March 2023, they agreed to sell their business to Margo Ltd, their balance sheet as on that date was as follows:

Liabilities	Rs.	Assets	Rs.
Rohan's Capital	6,25,000	Land and Building	6,00,000
Mohan's Capital	5,00,000	Plant and Machinery	5,25,000
Reserves	75,000	Stock	2,87,500
Secured Loan	2,00,000	Sundry Debtors	1,87,500
Sundry Creditors	2,25,000	Cash	25,000
	16,25,000		16,25,000

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The Company took the following assets at an agreed values.

Land and Building	Rs 7,62,500
Plant and Machinery	Rs 3,97,500
Stock	Rs 2,75,000
Sundry Debtors	Rs 1,75,000
Goodwill	Rs 1,25,000

The company agreed to pay the creditors Rs 2,20,000. The company paid Rs 10,15,000 in shares is to be distributed equally and the balance in cash. Expenses on realization amounted to Rs 4,000 which is paid by the firm.

You are required to prepare Statement of Purchase Consideration, Realisation A/c, Partner's Capital A/c and Cash A/c.

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

- a) M/s Alpha and M/s Delta decide to amalgamate on the following terms and conditions on 1st April 2023 when their Balance Sheets were as under:

Liabilities	M/s Alpha Rs.	M/s Delta Rs.	Assets	M/s Alpha Rs.	M/s Delta Rs.
Capital			Land and	3,00,000	-
A/c:	5,18,400	-	Building		
Rahul	3,81,600	-	Plant	1,89,600	2,91,600
Karan	-	6,73,800	Investments	1,50,000	-
Ishan	-	2,53,200	Stock	2,04,600	2,97,000
Kishan	1,65,000	93,000	Debtors	2,40,000	3,00,000
Creditors	75,000	-	Cash	55,800	1,31,400
Bank Loan					
	11,40,000	10,20,000		11,40,000	10,20,000

Following are the terms and conditions of amalgamation:

1. In Case of M/s Alpha

- Goodwill was taken at Rs 3,60,000.
- Rahul took over the Bank Loan.
- Investments were taken over by the new firm at an agreed value of Rs 1,80,000.
- Land and Building was taken over at Rs 5,40,000.
- Stock to be valued at Rs 1,95,600.
- 5% provision to be created on Debtors.

2. In Case of M/s Delta

- Goodwill was taken at Rs 3,00,000.
- Stock to be valued at Rs 2,52,000.
- 4% provision to be created on Debtors.

Other assets and liabilities of both the firms were taken at book values.

- It was further decided that the total capital of the new firm shall be Rs 27,54,000 in the equal ratio.

You are required to:

- Calculate the Purchase Consideration
- Prepare Realisation Account and Partner's Capital Account in the Books of M/s Alpha and M/s Delta.

CODE:

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Marks: 100

OR

- b) Mr Mihir and Mr Paresh are in partnership as 'MP & Co.'. In the similar type of business Mr Haresh and Mr Naresh are in partnership as 'HN & Co.'. It was agreed that on 1st April 2023 the partnership be amalgamated into one firm 'CPL & Co.'. The profit sharing ratio in the Old firm and New firm are as below:

	Mihir	Paresh	Haresh	Naresh
Old firm	2	3	3	2
New firm	6	5	3	4

As on 31st March 2023 the Balance sheet of their firm were as follows:

Balance Sheet As on 31st March 2023

Liabilities	MP & Co Rs.	HN & Co Rs.	Assets	MP & Co Rs.	HN & Co Rs.
<u>Capital A/c:</u>			Land	1,80,000	2,16,000
Mihir	2,40,000	-	Furniture	52,000	38,000
Paresh	3,60,000	-	Vehicles	60,000	31,000
Haresh	-	2,40,000	Stock	1,79,600	1,04,000
Naresh	-	1,60,000	Investments	16,000	-
Creditors	1,20,000	1,32,000	Debtors	2,10,000	1,69,000
Bank	-	26,000	Bank	22,400	-
Overdraft	-	-			
	7,20,000	5,58,000		7,20,000	5,58,000

The amalgamation was made on the following terms:

New firm to take over the Old firms assets as under:

	MP & Co Rs.	HN & Co Rs.
Stock	1,84,000	1,38,000
Vehicle	60,000	32,000
Furniture	34,000	30,000
Land	2,16,000	2,16,000
Goodwill	1,60,000	1,20,000

Mr Mihir to take over Investments for Rs 32,000.

The Capitals of the partners in the New Firm to be Rs 12,00,000 and to be contributed by their profit-sharing ratio and adjustments to be made in cash.

You are required to prepare Realisation Account and Partner's Capital Account in the books of both the firms.

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

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

- I) Explain the benefits of conversion of a firm into a Limited Company.
- II) What are the rules applicable in the absence of a Partnership Deed?

OR

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

- I) Highest Relative Capital Method
- II) What are the objectives of Amalgamation of firms?
- III) What is Profit & Loss Appropriation Account?
- IV) What are the problems to be dealt with on conversion of firm into a company?
- V) External Liabilities
- VI) How is Purchase Consideration is decided as per Net Asset Method?

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CODE:

Duration: 3 Hours

Marks: 100

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

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

10

- 1) Point of Purchase (POP) is also called Point of _____ as one of the elements of IMC.
 - a) Sales
 - b) Demand
 - c) Customer
 - d) Advertising
- 2) _____ often considered as father of American advertising.
 - a) Henry Fayol
 - b) Benjamin Franklin
 - c) John L. Baird
 - d) Edward Bernays
- 3) James Vicary inserted the words "Eat Popcorn" and "Drink _____" into a movie/theatre ad.
 - a) Pepsi
 - b) Thums up
 - c) Coca-Cola
 - d) Mountain Dew
- 4) Yoga classes advertising in Mumbai is one type of _____ advertising.
 - a) Local
 - b) Regional
 - c) National
 - d) International
- 5) An advertising agency is _____ business organisation.
 - a) A department
 - b) An independent
 - c) A dependent
 - d) Not a
- 6) A _____ team consists of visualizers, copywriters, creative directors, and designers.
 - a) Management
 - b) Finance
 - c) Creative
 - d) Media
- 7) In advertising distribution cost basically included _____.
 - a) Labour cost
 - b) Material expenses
 - c) Machine cost
 - d) Salesman salary
- 8) "Goodness of fibre of three rotis" ad given by Maggi is a _____ ad example.
 - a) Deceptive
 - b) Bait
 - c) Puffery
 - d) Competitive
- 9) _____ Foundation program was noted as American's largest non-profit consulting firm, advocated Pro-bono ads.
 - a) Grassroot
 - b) Bili Gates
 - c) Sunroot
 - d) Taproot
- 10) The founder of AIDA model is _____ in advertising world.
 - a) Elmo Lewis
 - b) F. G. Coolsen
 - c) Daniel starch
 - d) Philip Kotler
- 11) McDonald's hamburgers are made of worms is an example of _____.
 - a) Brand negative
 - b) Brand crisis
 - c) Brand fault
 - d) Brand switching
- 12) The first letter of each founder's name provided the initials for the new advertising agency was _____.
 - a) BBDO
 - b) DDB
 - c) TBWA
 - d) All of these

CODE:

Duration:3 Hours

Marks: 100

- Q:1 B) State whether following statements are True or False (Any 10)** 10
- 1) NBC TV affiliate with WNBT and provide the world's first television commercial ad for Bulova watch.
 - 2) J. W. Thompson (JWT) company in Mumbai laid the foundations of professional ad in India.
 - 3) In 1905 B. Dattaram ad agency was started at Mumbai which was the 1st ad agency in India.
 - 4) An advertising agency develops, prepares and places advertisements in appropriate media.
 - 5) In house agencies may use creative boutiques to give fresh approach to their ad campaign.
 - 6) For regular meeting, client may seek local agency to avoid travel cost.
 - 7) Axe perfume ads is not according to the Social Standard.
 - 8) The complete term is 'Pro Bono Publico' which means for the public good in Pro-bono ad.
 - 9) ASCI is set by Nine founder members who are involved in advertising activities.
 - 10) Appointment of employee is very important step in managing brand crisis.
 - 11) This pandemic maximum ad budget spending on TV media advertising.
 - 12) Organising skits, shows, fairs and exhibitions are important in rural ad called visual aids.
- Q:2 Answer any two of the following:** 15
- a) Explain the concept of IMC. Which are the elements involved in IMC?
 - b) Describe the evolution of advertising at India level.
 - c) What are the classifications of advertising on the bases of area and target audience?
- Q:3 Answer any two of the following:** 15
- a) Elucidate the various types of advertising agencies.
 - b) How are advertising agency and client relationships maintained?
 - c) Discuss the skills required for a career in advertising.
- Q:4 Answer any two of the following:** 15
- a) What is distribution cost in advertising? Explain with the help of illustration and explanation.
 - b) Elaborate the positive influence of advertising on Indian culture.
 - c) Explain the social advertising agency of Indian government.
- Q:5 Answer any two of the following:** 15
- a) What is brand equity? Explain the role of advertising in developing brand equity.
 - b) Highlight the features of advocacy advertising.
 - c) Describe the new trends in advertising spending in India.
- Q:6 Write Short Notes on (Any 4)** 20
- a) Benefits of advertising to the consumers.
 - b) Features of ad agency.
 - c) Graphics and Modelling.
 - d) Effect of advertising on consumer demand.
 - e) Pro-bono advertising.
 - f) Types of execution of advertisements.

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SyB. Com

B Economics Sem. II
47127. Feb. 2024

15.2.2024

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.

- Q:1 A) Explain the following concepts (Any Five) 10**
- 1) Circular flow of income
 - 2) Green National Income
 - 3) Consumption Function
 - 4) Aggregate Demand Price
 - 5) Laffer Curve
 - 6) Supply side Economics
 - 7) Money Supply
 - 8) Velocity of circulation of money
- Q:1 B) Choose the correct answer from the given options and rewrite the statements. 10**
- 1) Which of the following is not a subject matter of macroeconomics.
a) National income accounting b) Law of demand and supply
c) Business cycle d) General price level
 - 2) In three sector model of Circular flow of Income, we do not include..... sector.
a) World Economy b) Government
c) Household d) Firm
 - 3) NDP is equal to.....
a) GNP-Depreciation b) GDP-Depreciation
c) GNI-Depreciation d) NDP+Depreciation
 - 4) Which of the following measures multiplier coefficient?
a) $k = \Delta Y / \Delta I$ b) $k = \Delta I / \Delta Y$
c) $k = \Delta C / \Delta Y$ d) $k = \Delta S / \Delta I$
 - 5) Precautionary component of money demand is determined by.....
a) Interest rates b) Velocity
c) Level of Income d) Stock market prices
 - 6) Marginal Efficiency of Capital refers to expected rate of from an investment?
a) Profit b) Loss
c) Interest d) Saving
 - 7) Which of the following curve shows the goods market equilibrium?
a) LM curve b) IS curve
c) Aggregate demand curve d) Aggregate supply curve
 - 8) The term stagflation was coined by.....
a) A.W.Phillips b) Paul Samuelson
c) Iain Macleod d) P.M.Sweezy
 - 9) Money supply (M1) includes _____
a) C+DD b) C+DD+TD
c) C+DD+Post offices deposits d) C+RD
 - 10) Cash balance approach is based on.....function of money.
a) Medium of exchange b) Store of Value
c) Medium of exchange and store of value d) None of the above

CODE:

Duration:3 Hours

Marks: 100

- Q:2 Answer any two of the following:** 20
- Define National Income and explain circular flow of income in a four-sector model.
 - Discuss the various phases of Trade Cycle.
 - State and explain Say's law of market.
- Q:3 Answer any two of the following:** 20
- "The interaction of ADF (Aggregate Demand Function) and ASF (Aggregate Supply Function) determine the point of effective demand." Discuss.
 - Illustrate the working of investment multiplier with a schedule and a diagram.
 - Investment is determined by Marginal Efficiency of capital and Rate of Interest- Explain.
- Q:4 Answer any two of the following:** 20
- How do you derive IS Curve? Explain the shifting of IS curve.
 - Explain the relationship between unemployment and inflation with the help of short run Phillips curve.
 - What is Stagflation? What are the causes of stagflation.
- Q:5 Answer any two of the following:** 20
- Explain the Keynesian concept of demand for money.
 - Explain the concept of demand-pull inflation with the help of suitable diagram.
 - Examine the fiscal measures to control inflation.

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Business Law

SEAT NO. _____

CODE:

Duration: 3 Hours

Marks: 100

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

- Q:1 Attempt any two of the following: 20
- a) Explain meaning of agreement and contract and further explain classification of contract on the basis of execution and creation. 10
 - b) Explain different types of proposals. Distinguish between offer and invitation to offer. 10
 - c) Explain the rule "No consideration no contract" and exceptions to the rule. 10
 - d) Discuss briefly the position of persons disqualified by law other than minor and persons of unsound mind with regards to the contracts entered by them. 10
- Q:2 Attempt any two of the following: 20
- a) Write a detailed note on undue influence and further distinguish between coercion and undue influence. 10
 - b) Write a detailed note on E-Contracts. 10
 - c) Explain discharge of contract by agreement and discharge of contract by breach of contract. 10
 - d) Write a detailed note on wagering agreement. 10
- Q:3 Attempt any two of the following: 20
- a) Explain the rights of surety against co-sureties. Distinguish between contract of indemnity and contract of guarantee. 10
 - b) Explain the concept of bailment on the following points (i) meaning (ii) essentials (iii) types. 10
 - c) Explain the various modes of termination of agency. 10
 - d) Explain the rights and duties of agent. 10
- Q:4 Attempt any two of the following: 20
- a) Explain the meaning and essentials of contract of sale. 10
 - b) Discuss implied conditions under Sale of Goods Act 1930. 10
 - c) Who is an unpaid seller? Explain the unpaid sellers right of lien and right of resale. 10
 - d) Explain the rules of transfer of property in case of sale of specific goods and reservation of right of disposal under Sale of Goods Act 1930. 10
- Q:5 Attempt any two of the following: 20
- a) Explain the meaning and essentials of promissory note. 10
 - b) Explain the provisions as to noting and protest under the Negotiable Instrument Act. 10
 - c) Explain the rules regarding to crossing of cheque and different types of crossing of cheque. 10
 - d) Explain the different types of bills of exchange. 10

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CODE:

Duration: 3 hours

Marks: 100

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

- Q:1** **A) Choose the correct answer from the options given below (Any 10)** **10**
- 1) Henry Fayol stated _____ principles of management.
a) 14 b) 5
c) 6 d) 12
 - 2) Management is all _____.
a) Pervasive b) Process
c) Action d) Approach
 - 3) _____ is an act of influencing subordinates to work willingly towards group objectives.
a) Leading b) Communicating
c) Motivating d) Staffing
 - 4) _____ is a time-table for activities.
a) Budget b) Schedule
c) Procedure d) Rules
 - 5) _____ introduced the brainstorming technique of decision-making.
a) Peter Drucker b) Alex Osborn
c) Henry Fayol d) Mary Follet
 - 6) MIS activity in an organization is _____ in nature.
a) Static b) Continuous
c) Creative d) Cooperative
 - 7) Informal organization make use of _____ communication.
a) Downward b) Aimless
c) Grapevine d) Useless
 - 8) _____ organization is a temporary network of independent organization that comes together to exploit opportunity.
a) Line b) Matrix
c) Virtual d) Line and Staff
 - 9) A subordinate may not accept delegation of authority for the fear of _____ by superior.
a) Appreciation b) incentive
c) Criticism d) Promotion
 - 10) _____ refers to the systematic evaluation of the functioning, performance and effectiveness of management.
a) HRA b) MBE
c) MBO d) Management Audit
 - 11) Differences in perception is an example of ----- barrier to effective communication.
a) Semantic b) Cross-cultural
c) Organizational d) Socio-Psychological
 - 12) _____ refers to space between people when they communicate with each other.
a) Aiming b) Connecting
c) Similar d) Proxemics

CODE:

Duration: 3 hours

Marks: 100

- Q:1 B) State whether following statements are True or False (Any 10)** **10**
- 1) Management process is one time activity.
 - 2) The lower level managers requires more of conceptual skills as compared to technical skill.
 - 3) Indian ethos is not relevant to Indian management.
 - 4) Competition is an important element of internal environment.
 - 5) Policies guide decision-making only in the areas of production and marketing.
 - 6) The standing plans are used for specific activity.
 - 7) The organization structure is influenced by size of organization.
 - 8) Matrix organization is suitable for multi-project organization.
 - 9) In Line and Staff organization , the line managers are the decision makers.
 - 10) Rambling refers to talk or write aimlessly without connections of ideas.
 - 11) An effective leader needs to be committed and dedicated.
 - 12) Under laissez-faire leadership style , complete freedom is given to subordinate for decision-making.
- Q:2 Answer any two of the following:** **15**
- a) Discuss the functions of management.
 - b) What are the contributions of F.W Taylor under scientific management?
 - c) Describe Peter Drucker's dimension of management.
- Q:3 Answer any two of the following:** **15**
- a) Discuss the importance of planning in business organization.
 - b) Elaborate the advantages of MBE.
 - c) State the impact of technology on decision-making.
- Q:4 Answer any two of the following:** **15**
- a) Discuss the steps in organizing process.
 - b) Explain the bases of departmentation.
 - c) Elucidate the principles of effective delegation.
- Q:5 Answer any two of the following:** **15**
- a) Discuss significance of motivation.
 - b) Briefly explain different leadership style.
 - c) What are the essential of a good control system?
- Q:6 Write Short Notes on (Any 4)** **20**
- a) Indian Ethos to management
 - b) Steps in planning
 - c) Matrix organisation
 - d) Physical or Environmental barriers to communication
 - e) Techniques of controlling
 - f) MBO

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CODE: **FC III** Duration 2 Hrs.30 min

21/02/24 Marks: 75

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

- Q:1** A. Explain the following concepts :(Any Five) 15
1) Schedule caste
2) Legal rights
3) Hybrid disaster
4) Recovery Phase of disaster
5) Blind belief and Prejudice
6) Science
7) Verbal communication
8) Resume
- OR**
- B. Write a detailed note on the Foundation Course (Semester III) project submitted By you.
- Q:2** A. Elaborate the violation faced by Children and explain their legal rights. 15
OR
B. Discuss the violation faced by schedule tribes and suggest some rights for their protection.
- Q:3** A. What is Disaster Mitigation? Explain various goals (objectives) of Disaster Mitigation. 15
OR
B. Comment on various types and characteristics of Disasters with examples.
- Q:4** A. Write a note on scientific development in the age of reason and enlightenment. 15
OR
B. Discuss the positive and negative impact of technology on human life.
- Q:5** A. Comment on formal and informal communication in detail with example. 15
OR
B. Discuss the guidelines to conduct interviews.

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01/03/24 Sem III ATKT FEB 2024

Management A/C

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 should form part of answers.

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

10

Column-A		Column-B	
a)	Bills Payable	i)	Non operating Income
b)	Stock	ii)	Capital budgeting
c)	Computers	iii)	Quick Liabilities
d)	Patents	iv)	Selling & Distribution Expense
e)	Bills Receivable	v)	Quick Assets
f)	Depreciation on Delivery Van	vi)	Intangible Assets
g)	Discounted Bills OF Exchange	vii)	Tangible Assets
h)	Debentures	viii)	Contingent Liabilities
i)	Reserves & Surplus	ix)	Loan Fund
j)	Audit Fees	x)	Own Fund
k)	Cash Discount	xi)	Administrative Expenses
l)	Net Present Value	xii)	Finance charges
		xiii)	Non operating expenses
		xiv)	Non Quick Assets

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

10

- 1) Debenture holders are owner of Business.
- 2) Management Accounting is Compulsory.
- 3) Capital Budgeting decisions base on Cash Inflow and Outflow.
- 4) Staffing means Communicating relevant information to Management .
- 5) Own fund plus Loan Fund = Working Capital
- 6) If Interest paid to Debenture Holder is Rs. 45,000/- on 9% Debenture then Value of Debenture must be Rs 5,00,000/-
- 7) Capital Expenditure decision does not include Short term Decision
- 8) An increase in trade receivable by 1,00,000/- and also increase in trade payable of Rs. 1,00,000/- would result no changes in Working Capital.
- 9) If Gross Profit is 40% of Sales then Cost of Goods sold must be 140% of Sales.
- 10) In Common size income statement, Net sales is assumed to be 100.
- 11) 2:1 is standard ratio of Debt Equity Ratio.
- 12) To test liquidity of the concern, current Ratio is applicable.

CODE:

Duration: 3 hours

Marks: 100

Q:2 Answer (a) and (b) OR (c) of the following:

- a) From the following figures PK Limited, Find out missing figures and complete Balance sheet with Comparative analysis. 10

Particulars	Rs.2021-22	Rs.2022-23	Absolute Increase/Decrease	% Increase/Decrease
Sources of Fund				
Share Capital	?	?	80,000	20
Reserves & Surplus	?	?	5,000	?
Net worth	9,10,000	?	?	?
Borrowed Fund	?	?	?	15
Total Fund	?	?	?	?
Application of Fund				
Fixed Assets	8,00,000	?	?	20
Current Assets	7,50,000	?	-15,000	?
Current liabilities	?	?	?	?
working capital	?	?	?	?
Total Fund	15,00,000	?	?	?

- b) From the following figures RR Limited, Find out missing figures and complete Revenue statement with common size analysis 10

Particulars	Rs.	% Common Size
Net Sales	8,00,000	?
Cost Of Goods Sold	?	?
Gross Profit 40% on Sales	?	?
Operating Expenses	?	?
Operating Profit	?	?
Non Operative Income	12,000	?
Non Operative Expenses	25,000	?
Net Profit Before Tax	1,20,000	?
Tax 40 %	?	?
Net Profit after Tax	?	?

OR

CODE:

Duration: 3 hours

Marks: 100

- c) From the following figures of Alfa Ltd prepare Balance Sheet into vertical format and also prepare trend analysis. 20

Particulars	Rs.2020-21	Rs. 2021-22	Rs. 2022-23
Share Capital	5,00,000	6,50,000	6,40,000
Fixed Assets	?	?	?
Reserve	40,000	70,000	80,000
8% Bank Loan	2,20,000	2,26,000	1,75,000
Stock	1,30,000	1,85,000	1,30,000
Creditors	25,000	32,000	35,000
Cash/Bank	46,000	30,000	20,000
Bank Overdraft	18,000	10,000	15,000
Debtors	14,000	18,000	10,000

20

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

- a) Given below the summarized Profit and Loss Account of BCG Ltd. for the year ended 31st march, 2023 and its Balance Sheet as on that data: -

To opening stock	Rs. 99,500	By sales	Rs. 8,50,000
" Purchases	5,45,250	" Closing stock	1,49,000
" Factory expenses	14,250		
" Gross profit	3,40,000		
	Rs. 9,99,000		Rs. 9,99,000
To Operating expenses:		By gross profit	3,40,000
" Selling and distribution 30,000		" Non-operating income	
Administration 1,50,000		Divided	3,000
Finance 15,000	1,95,000	Profit on sale of shares	6,000
" Non operating expenses:			
Loss on sale of assets	4,000		
" Income-tax	50,000		
" Net profit	1,00,000		
	Rs. 3,49,000		Rs. 3,49,000

Balance Sheet

Liabilities	Rs.	Assets	Rs.
2000 Equity shares of Rs.100 each	1,00,000	Land and building	1,50,000
Reserves	90,000	Plant and machinery	80,000
Profit and loss a/c	10,000	Stock	1,49,000
10% Preference share capital of Rs.10 each	1,00,000	Sundry debtors	71,000
Debentures	1,00,000	Cash and bank balances	30,000
Current liabilities	30,000		
Provision for taxation	50,000		
	Rs. 4,80,000		Rs. 4,80,000

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

You are required to Compute following accounting ratios.

- | | | |
|----------------------------|-------------------------------|--------------------------------|
| 1. Current Ratio | 2. Proprietary Ratio | 3. Debt Equity ratio |
| 4. Capital Gearing Ratio | 5. Gross Profit Ratio | 6. Net profit Ratio |
| 7. Stock Turnover ratio | 8. Return on Capital employed | 9. Return on Proprietors' Fund |
| 10. Debtors Turnover ratio | | |

Note : Preparation of Vertical Statements are not required.

OR

b) NK Ltd provides you the following are the budgeted figures for year 2023-24:

20

	Rs.	Rs.
Sales		9,50,000
Raw Materials	3,80,000	
Labour	1,90,000	
Overheads	1,45,000	7,15,000
Profit		2,35,000

Additional information:

1. Raw materials are carried in stock on an average for two months.
2. Process period is one-half month.
3. Finished goods are carried in stock on an average for one month.
4. 20% of sales are on cash basis. Normal credit period allowed to customers is three months.
5. Suppliers of Raw Materials allow two months time.
6. Time lag in payment of labour and overheads one month.
7. Cash-on hand and at bank estimated throughout the year Rs. 20,000.
8. The activity is spread over evenly during the year.
9. You are required to estimate the amount of Working Capital from the above information. The working capital is to be increased by 10% for contingencies.
10. Assume that all the materials are introduced for processing at a time and labour and overheads are incurred gradually. Debtors are valued at selling price.

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

20

- a) PK Ltd. requests you to prepare a statement showing the Working Capital requirement forecast for a level of activity of 1,44,000 units of production. The following information is available for your calculations.

Particulars	Per Unit (Rs.)
Raw Material	45
Direct Labour	20
Overheads	38
Profits	47
Selling Prices Per Unit	150

- i Raw materials are in stock on an average one-month.
- ii Materials are in process, on average half month
- iii Finished goods are in stock, on an average one month.
- iv Credit allowed by suppliers one month.
- v Time lag in payment from debtors two months.

CODE:

Duration: 3 hours

Marks: 100

- vi Lag in payment of wages one fourth of a month.
 vii Lag in payment of overheads one month.
 20% of the output is sold against cash. Cash in hand & at bank is expected to be Rs. 60,000. it is to be assumed that production is carried on evenly throughout the year, wages and overheads accrue. Debtors are to be valued at selling price.

OR

- b) Ashwin Enterprises considering the purchase of Machine. Machine 1 and Machine 2 are available and each costing Rs 3,60,000. Estimated life of Machine is 4 years 20
 Cash inflow after Tax in Rs expected as follows

Year	Machine 1	Machine 2
1	80,000	75,000
2	90,000	95,000
3	1,00,000	1,05,000
4	1,10,000	1,25,000

At Discounted factor @ 10%, value of Rs 1 is as follow

Year	Present Value
1	0.909
2	0.826
3	0.751
4	0.683

Calculate the results by applying following methods and suggest most suitable machine for the Business.

- 1) Payback Period
- 2) Average Rate of Return
- 3) Net present Value
- 4) profitably Index

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

20

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

- i) What is use of Ratio Analysis ? Explain Balance sheet Ratios.
- ii) What is Management Accounting ? how you can differentiate Financial Accounting & Management Accounting.

OR

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

- i) Revenue Ratios
- ii) Own Fund vs Owed Fund
- iii) Trend Analysis
- iv) Average Rate of Return
- v) Types of Working Capital
- vi) Contingent Liabilities

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CODE:

Duration:3 Hours

Marks: 100

- Q:1 B) State whether following statements are True or False. (Any 10) 10
- 1) SWOT analysis is necessary for the survival and growth of business firm.
 - 2) The analysis of internal environment helps to identify the threats of the firm.
 - 3) Convenience goods can be classified as homogenous and heterogeneous goods.
 - 4) The industrial goods are more complex in nature as compared to consumer goods.
 - 5) Economic policies do not have any effect on the working of business.
 - 6) The firms may charge higher prices in those industries where close substitutes are easily available.
 - 7) It is not necessary to know about competitor's objectives and strategies while doing business.
 - 8) Low prices and poor quality of the products get higher position in the market.
 - 9) Indian technology is growing and it, links with middle class growth.
 - 10) Some firms may create image differentiation through pricing.
 - 11) Product positioning is based on the application of the products.
 - 12) Price is affected by both the internal and external factors.
- Q:2 Answer any two of the following. 15
- a) What is marketing? Explain the functions of marketing management.
 - b) State the need and importance of marketing.
 - c) Explain the components of international marketing environment?
- Q:3 Answer any two of the following. 15
- a) Discuss Michael Porter's five forces model.
 - b) Highlight the importance of SWOT analysis.
 - c) What is Marketing Strategy and explain its key features?
- Q:4 Answer any two of the following. 15
- a) Explain the Product levels- customer value hierarchy.
 - b) Discuss the process of development of new product.
 - c) What are the steps involved in product positioning?
- Q:5 Answer any two of the following. 15
- a) Explain the objectives of pricing.
 - b) Discuss the various methods of pricing?
 - c) What are the steps involved in the process of Pricing?
- Q:6 Write Short Notes on (Any 4) 20
- a) Product Life Cycle and its Stages
 - b) Steps involved in strategic marketing planning process.
 - c) Importance of Product positioning
 - d) Bottom of the pyramid
 - e) Micro External Environment
 - f) Industrial Goods

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CODE:

Duration: 3 Hours

Marks: 100

Instructions :- (1) All Questions are Compulsory
(2) Figures to the right indicate marks.

- Q:1 A) Choose the correct answer from the options given below (Any 10)**
- 1) _____ acts as a signature of the company.

a) Logo	b) Trademark
c) Common Seal	d) Thumb Impression
 - 2) Government Company is a company where not less than _____ per cent of paid up capital is held by the Central or State Government or a Local body.

a) Seventy-Five	b) Fifty-One
c) Fifty	d) Thirty-Five
 - 3) During winding up of the company, Company Secretary can claim his dues as a/an _____.

a) Shareholder	b) Employee
c) Preferential Creditor	d) Borrower
 - 4) Company Secretary acts as a/an _____ between Company and Stock Exchanges.

a) Agent	b) Representative
c) Broker	d) Liaison Officer
 - 5) Secretarial Standard -6 is on _____.

a) Transmission of Shares	b) Conducting of Board Meeting
c) Conducting General Meeting	d) Forfeiture of Shares
 - 6) _____ is a place where stock brokers and traders can buy and sell stocks, bonds and other securities.

a) Registrar of Companies	b) Stock Exchange
c) Company Law Board	d) SEBI
 - 7) Whatever is not stated in the memorandum as the _____ is prohibited by doctrine of ultra vires.

a) Object Clause	b) Name Clause
c) Situation Clause	d) Subscription Clause
 - 8) Every alteration to Articles shall be filed with the Registrar with a printed copy of altered Articles withing a period of _____ days.

a) Seven	b) Ten
c) Fifteen	d) Twenty-One
 - 9) When Companies do not offer securities for public subscription they can issue _____.

a) Memorandum	b) Articles
c) Prospectus	d) Statement in Lieu of Prospectus
 - 10) Application for conversion of a Private Ltd. Company into a Public Limited Company is filed in e-Form _____.

a) MGT-14	b) MGT -15
c) DIR-3	d) DIR - 12
 - 11) Return on investment of Debenture holders is _____.

a) Rent	b) Dividend
c) Interest	d) Salary
 - 12) _____ means fresh offering of shares to existing members in proportion to existing shareholding.

a) Bonus Issue	b) Right Issue
c) IPO	d) Share Allotment

- Q:1 B) State whether following statements are True or False (Any 10)**
- 1) Technology restricts the speed of secretarial correspondence.
 - 2) Alteration of Articles of Association requires a copy of special resolution.
 - 3) Shares are listed with Registrar of Companies.

CODE:

Duration: 3 Hours

Marks: 100

- 4) Articles are subordinate to Memorandum.
- 5) Public Limited Company cannot start its business without obtaining Certificate of Commencement of Business by the Registrar.
- 6) Minimum two persons are required for forming a Public Limited Company
- 7) Secretarial Standard – 7 deals with Board Meeting.
- 8) Forfeiture of shares means cancellation of shares due to non-payment of calls.
- 9) Quorum means maximum number of members present at the meeting to validate the proceedings of the meeting.
- 10) Company enjoys perpetual succession.
- 11) Company Secretary has right to attend meetings of the shareholders of the company.
- 12) Dormant Company is an inactive company.

Q:2 Answer Any Two of the following

- a) What is meant by 'One Person Company'? What are the benefits of One Person Company?
- b) Define 'Company Secretary'. What is the procedure for appointment of a Company Secretary?
- c) Elaborate three-fold role of a Company Secretary as a Statutory Officer, as a Coordinator and as an Administrative Officer.

Q:3 Answer Any Two of the following

- a) Explain in detail role of Company Secretary as a liaison office between i) Company and Stock Exchange ii) Company and Registrar of Companies.
- b) Describe provisions on conducting General Meetings as per Secretarial Standard -2.
- c) What is Secretarial Audit? Enlist skills required for Secretarial Audit.

Q:4 Answer Any Two of the following

- a) Define Memorandum of Association. Explain the procedure for alteration of Object Clause.
- b) Explain secretarial duties in formation of a Private Limited Company having share capital.
- c) What are legal provisions for conversion of Public Limited Company into Private Limited Company?

Q:5 Answer Any Two Any Four of the following

- a) Explain in detail nature and circumstances of secretarial correspondence with Registrar of Companies.
- b) Elaborate on protective and developmental functions of SEBI.
- c) Draft a letter to Registrar of Companies for alteration of name clause in Memorandum of Association.

Q:6 Write short notes on Any Four of the following

- a) Dormant Company,
- b) Statement in Lieu of Prospectus.
- c) Benefits of Secretarial Standards.
- d) Provisions regarding Minutes of Board Meeting,
- e) Qualifications of Company Secretary.
- f) Correspondence of Company Secretary with Company Law Board.

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