10-04-2024



PARLE TILAK VIDYALAYA ASSOCIATION'S

M.L. DAHANUKAR COLLEGE OF COMMERCE, VILE PARLE (EAST), MUMBAI – 400 057

CLASS TEST

Class: M.Com. Part II - Semester IV

Sub: Advertising and Sales Management

Da	ate:	Max Marks: 40	Time: 90 minutes
Instructions:	(1) All questions are compulsor	ν.	
	(2) Figures to the right indicate	•	2
	(2) rightes to the right mature	jun murks.	4
Q.1) 1.	Multiple Choice Questions (An produces multiple i	ny 10 out of 12) mages called frames, which	10 marks
	together create an illusion of mo		
	a) Web analysist	b) Dubbing artist	
	c) Researcher	d) Animator	
2.	advertising is also k	nown as airborne advertising	
	a) Aerial media	b) Social media	~
	c) Radio	d) Digital media	
3.	Advertising isele	ement of marketing mix.	
•	a) Price	b) Place	
	c) Product	d) Promotion	
4.	A television commercial shows	a new energy drink and c	laims it gives you
	"superhuman strength" and the	e ability to "run marathons w	vithout breaking a
	sweat." These claims are most I		
	a) Puffery	b) Surrogate	
	c) Deceptive	d) Public Service	
• 5.	includes undertak	ing an ad campaign for the lo	ocal people to buy
	products from a particular shop.		
	a) international advertising	b) Local advertising	
	c) regional advertising	d) national advertising	
6.	medium is extensive	ly used for advertising.	
	a) Television	b) Newspaper	
	c) Radio	d) Magazine	
7.	is the process of writ	ing advertising promotional m	naterial.
	a) Copywriting	b) production	-
0	c) artwork	d) post production	201
8.	measures can be ta	aken by ad agency to gain the	clients.
	a) Conflict on payment	b) Handling competitor's	s account
	c) non accreditation of agency	d) Referrals	. •• 💓
9.	is a personal webs	site or social media account	: where a person
	regularly posts short videos.		
	a) Vlogs	b) Digital signage	
	c) Blogs	d) aerial media	
10.	determinar which	media channol chould be use	d to communicate
10,	to the targeted audience.	media channel should be use	
<u>k)</u>		Producor	14 Mar 14
		Producer Graphic Artist	
	c) Art director d)	Graphic Artist	4 N

11.

_refers to pattern of advertisements in a media schedule.

a) Reach	b) TRP
c) GRP	d) Con

d) Continuity

12. Promoting a product that is legally restricted to advertise directly (like cigarettes or alcohol) by promoting a substitute product, such advertising is called as ______advertising.

a) Puffery	b) Deceptive
c) Traditional	d) Surrogate

Q.2) Explain the terms (Any 5 out of 8)

- 1. Creative boutique
- 2. Integrated marketing communication
- 3. In-flight advertising
- 4. Email marketing
- 5. Advertising copy
- 6. Recall test
- 7. Frequency
- 8. Percentage of Profit method

Q.3) Theory Questions (Any 2 out of 3)

- 1. Explain the reasons for loosing client by advertising agency.
- 2. Explain Hierarchy of Effect model.

in a the man

3. Elaborate the social issues in advertising.

10 marks

20 marks

12/2/24 correction 3 (B PARLE TILAK VIDYALAYA ASSOCIATION'S M.L. DAHANUKAR COLLEGE OF COMMERCE, VILE PARLE (EAST), MUMBAI - 400 057 CLASS TEST Class: M.Com. Part II - Semester IV Sub: Corporate Financial Accounting Max Marks: 40 Time: 90 minutes Date: Instructions: (1) All questions are compulsory. (2) Figures to the right indicate full marks. 10 marks Q.1) Multiple Choice Questions (Any 10 out of 12) 1. Capitalised value of Super profit = Super profit * 100 / b) rate of dividend a) rate of return on capital employed c) Normal rate of return d) rate of gross profit 2. Normal Profit is b) Profit earned by similar companies Average profit earned a) c) standard profit earned d) Extra profit earned 3. Goodwill is valued when b) Ownership of business is changed a) goods are sold d) organisation earns huge profit c) goods are purchased The Value of shares under the Yield Method = Expected rate of dividend / Normal rate of dividends 4. b) paid-up value of shares a) 100 d) Normal rate of return c) Unpaid value of shares 5. While preparing consolidated balance sheet of Holding company, of subsidiary company does not appear anywhere in the consolidated balance sheet a) Fixed Assets b) Current assets c) Equity shares owned by Holding company d) Current liabilities Consolidation of financial statement is done as per the provisions of 6. a) AS21 b) AS23 c) AS33 d) AS108 Cost of Investment lesser than the value of share of carrying amount of equity of subsidiary, results 7. into a) Security Premium b) Capital Reserve d) fictitious assets c) Goodwill 8. Increase in Fixed Asset on revaluation to be a) deducted from Capital profit b) deducted from Revenue profit c) added to revenue profit d) added to Capital profit 9. Post acquisition dividend received by the holding company is a) credited to Profit & loss a/c b) debited to Profit & loss a/c d) debited to Investment a/c c) credited to Investment a/c . 10. Super profit is b) Actual Profit ... a) Normal profit d) Excess of average profit over normal profit c) Future Profit 11. According to which of the following accounting concepts consolidated financial statements are prepared when a parent-subsidiary relationship exits b) Cost a) Going concern d) Business entity c) Periodicity 12. Decrease in depreciation on revaluation to be b) deducted from Revenue profit a) deducted from Capital profit d) added to Capital profit c) added to revenue profit

Q.2) Explain the terms (Any 5 out of 8) 10 marks

- I. Capital employed
- II. Future Maintainable Profit
- III. Capitalised Value of Business
- IV. Normal rate of return
- V. Minority Interest
- VI. Subsidiary Company
- VII. Capital profit in Consolidated financial statement
- VIII. Cost of Control

Q.3) Practical Questions / Theory Questions (Any 2 out of 3) (Ten marks each)

20 marks

A) The Balance sheet of KK Ltd as on 31st March, 2024 was as follows

Liabilities	Rs.	Assets	Rs.
Equity Shares of Rs.10 each	15,00,000	Premises	7,98,000
9% Preference shares of Rs.10		•	
each	3,00,000	Building	12,60,000
General Reserve	2,55,000	Machinery	3,00,000
Profit & Loss Account	1,68,000	Stock	1,44,000
Loans	7,32,000	Debtors	67,500
Creditors	1,05,000	Banks	5,68,500
Provision for Tax	78,000		
- Real of the	31,38,000		31,38,000

The Net profit of the company after deducting all working charges and providing depreciation and taxation were as under:

2021-22Rs.3,00,0002022-23Rs.3,45,0002023-24Rs 5,25,000

On 31st March, 2023 Building was valued at Rs.15,00,000 and Machinery Rs.9,00,000. The Other assets and liabilities have been valued at book value. Similar type of companies earn at 10% of the value of investments. Consider closing capital as average capital employed and simple average for computing average profit.

You are required to determine:

(i) Value of goodwill on the basis of four years' purchase of super profit.

(ii) Intrinsic Value of Equity Shares

B) EE Ltd acquired shares FF Ltd 1st October, 2023. The Balance sheets of the two companies as on 31st March, 2024 were as follows:

Liabilities	EE Ltd	FF Ltd	Assets		EE Ltd	FF Ltd
Equity Share Capital (of Rs.10 each)	12,00,000	3,00,000	Fixed Assets	- 2	15,60,00 0	6,00,000
General Reserve	1,80,000	60,000 .	Investment(18,000) shares in FF Ltd)	equity	3,90,000	nil
Profit & Loss A/c :	2,40,000	1,20,000	Current Assets	350ú R	3,60,000	2,10,000

Page 2 of 3

				50 E			
*	-on 1-4-2022	104/2024					
	-Current year	3,00,000	1,50,000				
	Current Liabilities	3,90,000	1,80,000		16		
		23,10,000	8,10,000	3	23, 0	10,00	8,10,000

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Page 3 of 3

Calculate following data required to prepare consolidated Balance sheet

1. Working of Capital Profit and Revenue profit of EE Ltd

2. Goodwill or Capital reserve

3. Non-controlling Interest (minority interest)

4. Notes to accounts of Share Capital and Reserve & Surplus

C) Write short note on Super Profit method of valuation of Goodwill



10-04-202 PARLE TILAK VIDYALAYA ASSOCIATION'S

M.L. DAHANUKAR COLLEGE OF COMMERCE, VILE PARLE (EAST), MUMBAI – 400 057

CLASS TEST

Class: M.Com. Part II - Semester IV

Sub: Financial Management

Date:		Max Marks: 40	
Instructions: (1) All q	uestions are		Time: 90 minutes
(2) Figur	estions are compulsor	у.	
Q.1) Multiple Choice	es to the right indicate	full marks.	
1. In Cred	dit interest in 1	t of 12)	10 marks
a) Cash	h interest is charged on a	amount actually withdraw	vn.
	b) Swept	c) Nominal	d) Public
2. Payback Period d	oes not consider	of money.	
a) Cash IIIIlow	b) Time Value	c) Period	d) Cash Outflow
3. Investment in imn	novable property is for	- 10 - 11 - 11 - 11 - 11 - 11 - 11 - 11	, chon outilow
a) Profit	b) Cash Flow	c) Status	d) Worlding G is a
4. In capital	limited funds are alloc	ated among the financially	d) Working Capital
a) Inflow	b) Rationing	c) Value	
5. The issuer of	hondala	c) value	d) Growth
a) Treasury	b) Callable	t to call in and pay off at	a price stipulated in the contract.
	,	C) Agency	d) Primore
0 method	l is based on average annu	ual accounting yield of a	project
ge huite of h	etuni b) Discounted P	ayback c) Super Pr	
7 shares an	e issued to the employees	of an organization	ofit d) Dividend Payout
a) Right	b) Bonus	c) Ordinary	
8. The		o) Ordinary	d) Sweat Equity
a) Financial Manager	b) Shareholder	raising the required finance	ce for the business.
0	c) shareholder	c) Director	d) Sales Monard
a) Modernisation	ng production capacity is	known as	decision.
, and the second	U) Expansion	c) Experimentation	d) Square - fc
10. Training cost of emp	ployees is considered as	in capital bude	reting
	U) Cash millow	c) Cash Outflow	d) Sovinge
11. The budget which	covers all the functiona	11 1	•
a) Master	b) Purchase	c) Sales	budget.
12. Flexible budget is u		c) sales	d) Cost
a) Cost ascertaining	b) Organising	<u> </u>	
	b) Organising	c) Control	d) Recording
2) Explain the terms (A	ny 5 out of 9)		
1. State two merits of N	et Present Value Method		10 marks
2. Commercial Paper	et i resent value Method		
3. Advances from Custo	mers		
4. Replacement Decision	15		
5. Salvage Value			
6. Line of Credit			
7. Opportunity Cost			
8. Functional Budget			

Q.3) Answer the Following Questions (Any 2 out of 3)

1. State the Merits of Debenture Issue.

2. Madan Mohan Ltd has to make a choice between two projects namely A and B. The initial capital outlay of two projects are Rs. 1,35,000 and Rs. 2,40,000 respectively for A and B. There will be no scrap value at the end of the life of both the projects. The opportunity cost of capital of the company is 16%. The annual incomes are as under:

Year	Project A Rs.	Project B Rs.	Disc. Factor @ 16%
1 2 3 4 5	30,000 1,32,000 84,000 84,000	60,000 84,000 96,000 1,02,000 90,000	0.862 0.743 0.641 0.552 0.476

You are required to calculate for each project the Profitability Index.

3. Denmark Productions Ltd wants to introduce a new product with estimated life of 5 years. The Manufacturing equipment will cost Rs 2,50,000 with the scrap value of Rs. 15,000 at the end of 5 years. The working capital requirement is Rs. 20,000 which will be released after 5 years.

The annual cash inflow and PV factor @ 10% are:

•	Year	PV Factor	Rs.
	1	0.909	1,25,000
	2	0.826	1,50,000
	3	0.751	1,87,500
	4	0.683	1,80,000
the second	5	0.621	1,12,500

Evaluate the proposal under Net Present Value Method.



PARLE TILAK VIDYALAYA ASSOCIATION'S

M.L. DAHANUKAR COLLEGE OF COMMERCE, VILE PARLE (EAST),

MUMBAI - 400 057

CLASS TEST

Class: M.Com. Part II – Semester IV

Sub: Indirect Tax

Date:

Max Marks: 40

Time: 90 minutes

13 4124

Instructions: (1) All questions are compulsory.

(2) Figures to the right indicate full marks.

Q1) Multiple Choice Questions. (any 10 out of 12)

(10)

- 1) _____ was the first country to adopt GST as indirect system of taxation.
 - a. France
 - b. Germany
 - c. USA
 - d. India

2) What kind of tax can be transferred from one person to another?

- a. Direct Tax
- b. Indirect Tax
- c. Gift tax
- d. Wealth tax
- 3) Who amongst the following will be considered as the chairman of GST Council?
 - a. Chief Minister of state
 - b. Minister of state revenue
 - c. Union Finance Minister of India
 - d. Union Minister of State
- 4) Which of the following functions are performed by Goods & Service Network (GSTN)?
 - a. Facilitating registration
 - b. Computation & amp; settlement of IGST
 - c. Matching of tax payment details with banking network
 - d. All of the above
- 5) Presently GST law/Act extends to
 - a. All States (except the State of J&K)
 - b. All States as well as all Union territories
 - c. All States (except the State of J& K) and All Union territories
 - d. All States (except the State of Telangana) but including Union territories
- 6) Certain goods and services are exempted from GST, such as
 - a. Luxury cars
 - b. Essential commodities
 - c. High-end electronics
 - d. Imported goods

- 7) The GST Network (GSTN) is responsible for providing the IT infrastructure for GST, including _____ and ____.
 - a. Tax collection, enforcement
 - b. Tax refunds, incentives
 - c. Tax rates, exemptions
 - d. Registration, return filing

8) Input Tax Credit (ITC) can be claimed on

- a. All goods and services
- b. Only goods
- c. Only services
- d. Only capital goods

9) ITC can be claimed by a registered person only if they possess a valid

a. GST Registration Certificate

b. PAN Card

c. Aadhaar Card

d.TAN Number

- 10) The time limit for claiming ITC for invoices pertaining to a financial year is
 - from the due date of filing annual return or September following the end of the financial year, whichever is earlier.
 - a. 6 months
 - b. 9 months
 - c. 12 months
 - d. 18 months

11) Input Tax Credit cannot be availed on

a. Blocked credits as specified under GST law

- b. Inter-state transactions
- c. Intra-state transactions
- d. Transactions with unregistered dealers
- 12) If the ITC claimed is found to be in excess of the actual eligible amount, the excess amount will be

a. Refunded to the taxpayer

- b. Adjusted against future tax liabilities
- c. Deducted from the taxpayer's bank account
- d. Converted into a penalty

Q2) Answer the following (attempt any 5 out of 8)

- 1. What is FCM in GST?
- 2. What is GST Council?
- 3. What is RCM in GST?
- 4. What is intra-state supply?
- 5. What is inter-state supply?
- 6. Define India as per Article 1.
- 7. Define IGST.
- 8. Define UTGST.

(10)

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

Q.1 Mr. Rohan resident of Mumbai provides you the following information regarding supplies made by him. Determine his eligibility for registration under composition scheme w.r.t relevant Goods and Services Tax Law and give reason for same.

- > Intra-State goods Taxable @ 18% (Exclusive of GST) 95,000.
- ▶ Intra-State goods wholly exempt under GST 85,000.
- Export made to USA 1,35,000
- ▶ Intra-State goods Taxable @ 5% (Exclusive of GST) 8,80,000.
- ▶ Intra-State goods Taxable @ 12% (Exclusive of GST) 2,40,000.

Q.2 Determine the place of supply in each of the following giving reasons:

- 1. Sunny, having registered office in Meerut, imported goods into India from Singapore, which were received at Mumbai Airport.
- 2. M/s. Siddhi Vinayak CHS Ltd., Surat, placed an order for Installation of Elevator with M/s Otis Elevators. The elevator was installed at the society's building in Surat.
- **3**. Rupali, a Mehendi artist, based in Mumbai, travels to Jodhpur, Rajasthan for an assignment for Bridal Mehendi.
- 4. M/s. Deepa Enterprises, based in Mumbai, supplied a TATA DTH connection from Tata dish TV Ltd. based in Chennai to Mr. Sandesh in Ayodhya, Uttar Pradesh.
- 5. M/s. Sonu of Nanded, Maharashtra, sells 20 washing machines to M/s. Himesh of Pali, Rajasthan for delivery at his registered address in Pali.

Q.3 M/s. Gopi developers registered in the state of Karnataka provide the following details for the month of April. Calculate its net next liability for the month of April. Opening balance in electronic credit ledger as of 1st April.

≻ IGST ₹ 1,20,000

≻ CGST ₹ 1,00,000

≻ SGST ₹ 4,000

Transactions during the month	₹
1. Sold goods @ 12% GST to Deepak in Bihar.	11,00,000
2. Sold goods @ 18% GST to Sarita in Rajasthan.	. 16,00,000
3. Purchased goods @ 5% GST from Maharashtra.	7,00,000
4. Purchased Good @ 20% GST from Karnataka.	5,00,000
5. Provided services @ 18% GST to Amisha in West Bengal.	10,00,000
6. Provided services @ 12% GST to Asha in Bangalore.	14,00,000
7. Availed services @ 18% GST from Assam.	2,00,000
8. Availed services @ 5% GST from Gujarat.	1,00,000



PARLE TILAK VIDYALAYA ASSOCIATION'S M.L. DAHANUKAR COLLEGE OF COMMERCE, VILE PARLE (EAST), MUMBAI – 400 057

12/2/29

CLASS TEST

Class: M.Com. Pa	rt II – S	Semester	IV
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Sub: Retail Management Time: 90 minutes Max Marks: 40 Date: Instructions: (1) All questions are compulsory. (2) Figures to the right indicate full marks. 10 marks O.1) Multiple Choice Questions (Any 10 out of 12) 1) _____ is an example of co-operative stores. b) Apana Bazar a) Star Bazar c) Shoppers Stop c) McDonads 2) Word 'retail' comes from word Retaillier. b) Italian a) French d) Greek c) German 3)The Premise on which retailing activity takes place is called a b) Place a) Market d) None of these b) Store 4) The Theory of natural selection in retailing is based on the famous theory of _____. b) Charles Darwin a) Philip Kotler d) Hollander c) Smith 5) In retailer increases his business by developing new products for new markets. b) Merchandising a) Distribution d) Diversification c) Growth 6) _____ is a store rented out to third party. b) Co-operative Store a) Franchisee d) Supermarket c) Leased Department per cent FDI for single brand retailers 7) Government of India has allowed b) Fifty a) Forty Nine d) Hundred c) Fifty One 8) Accordion Theory was evolved by b) Philip Kotler a) Hollander d) Smith b) Darvin 9) is a non-store format of retail. b) Hypermarkets a) Tele Marketing d) Supermarkets c) Departmental Store 10) 'Developing Sales Forecast' is the _____ step in the Retail Planning Process. b) Second a) First d) Last b) Third 11) ______ is the function of purchasing inputs used in the firm's value chain and not for consumption purchase b) Processing a) Procurement

- b) Marketing

d) Selling

- 12) Retail management loses its competitive edge in the ______stage.
 - a) Growth
 - b) Maturity

b) Declined) Saturation

Q.2) Explain the terms (Any 5 out of 8)

A) Retailing

B) Departmental Store

- C) Market Segmentation
- D) Theory of Wheel of Retailing
- E) CRM in retailing
- F) Place Utility

G) Consumer Behaviour

H) Freestanding Sites

Q.3) Answer the following questions (Any 2 out of 3)

- A) Explain the challenges faced by retail sector in India.
- B) Explain Role of Foreign Direct Investment in Indian retailing.
- C) Elaborate on retail planning process.

20 marks

10 marks

- N. --



PARLE TILAK VIDYALAYA ASSOCIATION'S

13/4/24

M.L. DAHANUKAR COLLEGE OF COMMERCE, VILE PARLE (EAST), MUMBAI – 400

057

CLASS TEST

Class: M.Com. Part II – Semester 4 Sub: Tourism Management Time: 90 minutes Max Marks: 40 Date: 13/04/2024 Instructions: (1) All questions are compulsory. (2) Figures to the right indicate full marks. Q.1) Multiple Choice Questions (Any 10 out of 12) 10 marks is not an objective of price setting 1. b. Pricing and profit stability a. Price leadership d. Decrease market share. c. Survival of the organization _ means going out and visiting places for pleasure and knowledge. 2. b. Deshatana a. Tirthatana d. Videshatana c. Paryatana is not a travel barrier which prevents tourists from travelling. 3. c. Health a. Cost d. Adventure b. Time is a person who make a tour for pleasure and is a sightseeing traveler. 4. a. Tourist c. Travel guide d. Tour operator b. Tour guide tourism involves travelling to naturopathy centers. 5. a. Recreational c. Medical d. Adventure b. Social 6. _____ is not an element of a tourist destination. a. Attraction c. Available package d. Accessibility b. Amenities 7. A country's tourism policy is planned at _____ level c. Local a. International d. State b. National 8. Destination ______ is set of ideas, beliefs and impressions that the person has of a destination. c. Biased a. Image d. Idea b. Attitude tourism is a combination of natural and man-made tourism. 9. c. Symbiotic a. Spiritual d. Eco b. Ethnic 10. _____ is the odd one out from the following. c. Museums a. Beaches

- b. Historical monuments

- d, Theme Park

- 11. _____ is an example of external secondary information.
- a. Suggestion cards
- b. Online reports

- c. guest registration data
- d. Occupation forecasts
- 12. _____ is an important aspect in tourism marketing.
- a. Customer orientation
- b. Dual core marketing

c. Integrated marketing d. All of the above

Q.2) Explain the terms (Any 5 out of 8)

- a. International visitors
- b. Excursionists
- c. Hard Adventure
- d. Artificial adventure environment
- e. Motels
- f. Inn
- g. Tourism oriented product
- h. Cost based pricing

Q.3) Practical Questions / Theory Questions (Any 2 out of 3)

- a. Explain the 4 A's of tourism.
- b. What are the importance of tourism marketing?
- c. What are the factors influencing pricing decisions?

20 marks

2

10 marks